

Kansas Register

Ron Thornburgh, Secretary of State

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Ron Thornburgh
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Topeka, KS 66612-1594
(785) 296-4564



Register Office:
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(785) 296-3489
Fax (785) 291-3051

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State of Kansas

Pooled Money Investment Board

Notice of Investment Rates

The following rates are published in accordance with K.S.A. 75-4210. These rates and their uses are defined in K.S.A. 1998 Supp. 12-1675(b)(c)(d), and K.S.A. 75-4201(l) and 75-4209(a)(1)(B).

Effective 5-24-99 through 5-30-99	
Term	Rate
1-89 days	4.70%
3 months	4.56%
6 months	4.78%
9 months	4.86%
12 months	4.98%
18 months	5.18%
24 months	5.27%

Derl S. Treff
Director of Investments

Doc. No. 023844

(Published in the Kansas Register May 27, 1999.)

City of Wichita, Kansas

Notice to Bidders

The City of Wichita will receive bids at the Purchasing Office, 455 N. Main, 12th Floor, Wichita, 67201, until 10 a.m. Friday, June 11, for the following project:

(KDOT Project No. 87N-0080-01)
(Index Code 706408)

Paving

Rebid for constructing Meridian Avenue from 53.706 M north of Maple to 53.439 M north of north line of Caroline and from 31.601 M south of south line of St. Louis to 5.287 M south of St. Louis (north of Maple to south of Central)

Requests for the bid documents and plans and specifications should be directed to Kansas Blue Print, (316) 264-9344, or Carolyn Swoboda, (316) 268-4488. Other questions should be directed to the respective design engineer, (316) 268-4501.

All bids received will thereafter be publicly opened, read aloud and considered by the Board of Bids and Contracts. All work is to be done under the direction and supervision of the city manager and according to plans and specifications on file in the office of the city engineer. Bidders are required to enclose a bid bond in the amount of 5 percent with each bid as a guarantee of good faith. The Wichita City Council reserves the right to reject any and all bids.

The successful bidder may contact Sandy Frerichs at (316) 268-4499 or Carolyn Swoboda at (316) 268-4488 for extra sets of plans and specifications.

Carolyn Swoboda
Administrative Aide
City of Wichita—Engineering

Doc. No. 023861

Heartland Works, Inc.

Request for Proposals

Heartland Works, Inc. is accepting bids for the purchase of annual audit and A-133 financial compliance services. To receive a Request for Proposal, including all specifications, contact Heartland Works, Inc., 1035 S.W. Topeka Blvd., Topeka, 66612-1601, (785) 234-0500. Bids must be received not later than 3 p.m. Thursday, June 17. Heartland Works welcomes all interested companies to bid.

Nancy Miller
Administrative Assistant

Doc. No. 023846

State of Kansas

Kansas Water Office

Notice of Hearing

The Kansas Water Office and the Kansas Department of Health and Environment will jointly hold a public hearing on total maximum daily loads (TMDL) for the Kansas-Lower Republican Basin at 7 p.m. Thursday, June 3, at the National Guard Armory, 2722 S.W. Topeka Blvd., Topeka. TMDLs will be set for all stream segments and lakes that do not meet the applicable water quality standards.

The agencies will be taking comments on the specific TMDLs that have been drafted for the Kansas-Lower Republican Basin, as well as on the Kansas Water Plan subsection that includes the implementation priorities for specific water resources in the basin. In its simplest form, a TMDL is the maximum amount of pollution a water can receive without violating surface water quality standards. Since pollution can arrive in a water via point sources and nonpoint sources, the TMDL process also allocates the maximum load among those sources influencing quality in the water.

To view the TMDLs for specific stream segments or lakes, check the Kansas Department of Health and Environment website at www.kdhe.state.ks.us/tmdl/mdl/ or call (785) 296-6170. Copies of the Kansas Water Plan subsection can be viewed on the Kansas Water Office website at www.kwo.org/hydrogram/winter99/tmdl.html or may be obtained by calling toll free (888) KAN-WATER.

Any person interested in water resources in the Kansas-Lower Republican Basin is invited and encouraged to attend. Contact Margaret Fast at the Kansas Water Office for additional information, (785) 296-0865, or e-mail mfast@kwo.state.ks.us.

If accommodations are needed for persons with disabilities, please notify the Kansas Water Office, 109 S.W. 9th, Suite 300, Topeka, 66612-1249, (785) 296-3185, (785) 296-6604 (TTY), at least two days prior to the meeting.

Al LeDoux
Director

Doc. No. 023853

State of Kansas

Kansas Development Finance Authority

Notice of Hearing

A public hearing will be conducted at 9 a.m. Thursday, June 10, in the conference room in the offices of Kansas Development Finance Authority, Suite 1000, Jayhawk Tower, 700 S.W. Jackson, Topeka, on the proposal for the Kansas Development Finance Authority to issue its Agricultural Development Revenue Bond for the project numbered below in the respective maximum principal amount. The bond will be issued to assist the respective borrower named below (who will be the owner and operator of the project) to finance the cost in the amount of the bond of acquiring the projects or for the purpose of refunding a bond previously issued to finance the project. The project shall be located as shown:

Project No. 000416, Maximum Principal Amount: \$34,517.77. Owner/Operator: Kenneth A. and Michelle Tharman. Description: Acquisition of 80 acres of agricultural land and related improvements and equipment to be used by the owner/operator for farming purposes. The project is located at the West Half of the Northwest Quarter of Section 9, Range 2, Township 19, Phillips County, Kansas, approximately 3 miles south and 3 miles west of Long Island.

The bond, when issued, will be a limited obligation of the Kansas Development Finance Authority and will not constitute a general obligation or indebtedness of the State of Kansas or any political subdivision thereof, including the Authority, nor will it be an indebtedness for which the faith and credit and taxing powers of the State of Kansas are pledged. The bond will be payable solely from amounts received from the respective borrower, the obligation of which will be sufficient to pay the principal of, interest and redemption premium, if any, on the bond when it becomes due.

All individuals who appear at the hearing will be given an opportunity to express their views, and all written comments previously filed with the Authority at its offices at Suite 1000, Jayhawk Tower, 700 S.W. Jackson, Topeka, 66603, will be considered. Additional information regarding the project may be obtained by contacting the Authority.

Any individual affected by the project may, at or prior to the hearing, file a written request with the Authority that a local hearing be held on the proposal to issue a bond to finance said project. A local hearing, if requested, would be conducted in the county where the project in question is located.

Kenneth Frahm
President

Doc. No. 023864

State of Kansas

Department of Human Resources
Division of Workers CompensationNotice of Hearing on Proposed
Administrative Regulation

A public hearing will be conducted at 10 a.m. Wednesday, July 28, in the Old Supreme Court Room, third floor, State Capital, 300 S.W. 10th Ave., Topeka, to consider the adoption of an amendment to a permanent regulation. All interested parties may submit comments prior to the hearing to the director of the Division of Workers Compensation, 800 S.W. Jackson, Suite 600, Topeka, 66612-1227.

The 60 days prior to the public hearing will be considered the public comment period. All interested parties will be given a reasonable opportunity at the hearing to orally express their views on the adoption of the proposed permanent regulation. Following the hearing, all oral and written comments submitted by interested parties will be considered by the director as the basis for making any changes to the proposed regulation.

Any individual with a disability may request accommodation in order to participate in the public hearing and may request the proposed regulation and economic impact statement in an accessible format. Requests for accommodation should be made at least five working days in advance of the hearing by contacting the Division of Workers Compensation at the address above, (785) 296-3441.

A complete copy of the regulation and the economic impact statement may be obtained by contacting the division. The following is a brief summary of the proposed regulation:

K.A.R. 51-9-7, Fees for medical and hospital services. The proposed change to this regulation has occurred because of the language contained within K.S.A. 44-510, which mandates the director of Workers Compensation to adopt rules and regulations for the establishment of a medical fee schedule. Accordingly, the medical fee schedule hereby being proposed has been approved by the advisory panel created by K.S.A. 44-510 and is being adopted by reference. The fee schedule establishes the maximum amount that can be charged for medical and hospital services.

Economic Impact: The fiscal impact to the division by passage of this proposed regulation is already being recognized in accordance with the current budget. There will be a definite fiscal impact on the health care provider, hospital or other entity providing the health care services due to the establishment of the maximum amount that will be allowed for health care services. Additionally, it is anticipated that the workers compensation rates in the State of Kansas, as promulgated by the National Council on Compensation Insurance, Inc., will be increased by approximately 1.2 percent.

Richard E. Beyer
Secretary of Human Resources

Doc. No. 023851

State of Kansas

Kansas Insurance Department

Notice of Change in Pharmacy Networks

Pursuant to K.S.A. 40-2,153, the Kansas Commissioner of Insurance is publishing notice that a change has occurred in the following pharmacy networks in the State of Kansas:

Blue Cross/Blue Shield of Kansas City Pharmacy Network has notified the Insurance Department of the following additions to its pharmacy network:

Pharmacy Name	City	Effective Date
Osco Pharmacy #8906	Lenexa	April 1999
Osco Pharmacy #8908	Olathe	April 1999

Blue Cross/Blue Shield of Kansas City Pharmacy Network has notified the department of the following terminations from its pharmacy network:

Pharmacy Name	City	Effective Date
Eckerd #8179	Shawnee	April 1999
Iola Pharmacy	Iola	March 1999

Principal Health Care Pharmacy Network has notified the Insurance Department of the following additions to its pharmacy network:

Pharmacy Name	County	Effective Date
Kingman Drug	Kingman County	August 1999
Cheney Drugs	Sedgwick County	September 1999

Principal Health Care Pharmacy Network also has notified the department of the following terminations from its pharmacy network:

Pharmacy Name	County	Effective Date
K-Mart Pharmacy #04171	Sedgwick County	August 1999
K-Mart Pharmacy #03358	Sedgwick County	August 1999
K-Mart Pharmacy #04174	Sedgwick County	August 1999
K-Mart Pharmacy #03813	Harvey County	August 1999
K-Mart Pharmacy #07169	Saline County	August 1999
K-Mart Pharmacy #03184	Reno County	August 1999
Walmart Pharmacy	Sumner County	August 1999

Aetna U.S. Healthcare Pharmacy Network has notified the Insurance Department of the following additions to its pharmacy network:

Pharmacy Name	City	Effective Date
Shopko Pharmacy #2161	Wichita	4/01/99
Shopko Pharmacy #2162	Wichita	4/01/99
Osco Drug #8906	Lenexa	4/01/99
Osco Drug #8908	Olathe	4/09/99
Pope Drug	Madison	4/13/99
Walgreens #04221	Overland Park	4/16/99
Mercy Medical Plaza Pharmacy	Independence	4/16/99
Aps Midwest	Lenexa	4/23/99

Aetna U.S. Healthcare Pharmacy Network also has notified the department of the following termination from its pharmacy network:

Pharmacy Name	City	Effective Date
Harper Healthmart Pharmacy	Harper	4/20/99

Prudential HealthCare—Kansas City has notified the Insurance Department of the following additions to its pharmacy network:

Pharmacy Name	City	Effective Date
Hen House Pharmacy #27	Kansas City	3/15/99

Price Chopper Pharmacy #20	Leavenworth	3/15/99
Price Chopper Pharmacy #25	Overland Park	3/15/99
HenHouse Pharmacy #31	Merriam	3/15/99
Osco Pharmacy #8906	Lenexa	4/09/99
Osco Pharmacy #8908	Olathe	4/09/99
Walgreens #04221	Overland Park	4/16/99
Walgreens #04981	Topeka	5/15/99
ShopKo	Wichita	6/01/99
ShopKo	Wichita	6/01/99

Prudential HealthCare—Kansas City also has notified the department of the following terminations from its pharmacy network:

Pharmacy Name	City	Effective Date
Valley Drug, Inc.	Valley Center	8/01/99
Pill Box Pharmacy	Chanute	8/01/99
Cesar's Family Pharmacy	Wichita	8/01/99

Questions should be directed to Rebecca Sanders at the Kansas Insurance Department, (785) 296-3071.

Kathleen Sebelius
Kansas Insurance Commissioner

Doc. No. 023876

State of Kansas

Department of Agriculture

Request for Comments

The Kansas Grain Sorghum Producers Association has requested, on behalf of Kansas farmers, a special local need (SLN) registration, Section 24 (c) FIFRA exemption, to allow aerial application of Paramount® herbicide (EPA Registration Number 7969-113) on sorghum. Application of the product, as proposed, will be allowed in conjunction with the directions for use that exist on the current U.S. Environmental Protection Agency approved Section 3 label. The SLN criteria for this action are defined by the need to minimize crop damage associated with post emergence herbicide applications using ground application equipment and the need to provide for application when field conditions are not suitable for nonaerial application. In addition, aerial application is needed in certain areas of Kansas where it is not possible to treat all fields with available ground equipment during the available window of time.

Quincloric, the active ingredient in Paramount®, is known to be highly active and capable of causing damage to certain exposed nontarget plants at very low concentrations. Due to the risk of damage to nontarget plants, the proposed registration will not permit aerial application in counties where the EPA has indicated that populations of federal threatened and endangered plant species exist. In addition, to minimize potential damage to nontarget plants, the proposed SLN label includes additional application requirements to prevent off-target movement of the product.

This proposed SLN registration is economically and environmentally beneficial by providing greater efficacy and more flexibility to growers and commercial applicators who struggle with weather and time constraints during the planting season. Pursuant to 7 U.S.C. 136v, BASF Corporation has filed with the Kansas Department of Ag-

(continued)

riculture (KDA) an application for the requested registration action.

All required residue data and risk assessment information already exist as part of the EPA registration of Paramount® herbicide. Efficacy information has been provided to the KDA in support of the SLN registration.

Information submitted by the applicant is on file with the KDA. Written comments, data or other evidence in support of or in opposition to the proposed SLN registration may be submitted before June 7 to John K. Stamer, Pesticide Program, KDA, 7th Floor, 109 S.W. 9th, Topeka, 66612-1281.

Mary Jane Stattelman
Acting Secretary of Agriculture

Doc. No. 023867

State of Kansas

Department of Administration
Division of Purchases

Notice to Bidders

Sealed bids for the following items will be received by the Director of Purchases, Room 102, Landon State Office Building, 900 S.W. Jackson, Topeka, until 2 p.m. on the date indicated and then will be publicly opened. Interested bidders may call (785) 296-2377 for additional information:

Monday, June 7, 1999

33704

Topeka Juvenile Correctional Facility—Dental services

33708

Department of Commerce and Housing—Plastic bags

Tuesday, June 8, 1999

33692

All agencies of the State of Kansas—Nortel CPE equipment

123

Department of Transportation—Tractor loader, various locations

Wednesday, June 9, 1999

122

Department of Transportation—Wheel tractor, various locations

9040

El Dorado Correctional Facility—Topsoil

Thursday, June 10, 1999

125

Department of Transportation—Loader-backhoe, various locations

Friday, June 11, 1999

126

Department of Transportation—Rollers, various locations

127

Department of Transportation—4-wheel loader, various locations

128

Department of Transportation—Standby generators, various locations

129

Department of Transportation—Excavator, truck mounted

130

Department of Transportation—Salt brine production systems, various locations

136

Department of Transportation—Truck with high/lift/dump bed, Chanute

137

Department of Transportation—Truck-mounted hydraulic derrick

138

Department of Transportation—Sign truck with bucket lift, Hutchinson

Monday, June 14, 1999

33703

Department of Health and Environment—Assistance in the review and processing of the modification to the RCRA Part B permit application for the new plant expansion at the Ash Grove Cement Company, Chanute

Tuesday, June 15, 1999

A-8775

Kansas State University—Parking lot improvements

33702

State Corporation Commission—Abandoned well plugging, Yeo Peters, Rice County, Summerson, Montgomery County

Wednesday, June 23, 1999

A-8798

Kansas Neurological Institute—Reroof Meadowlark Lodge

Thursday, June 24, 1999

A-8639

Department of Transportation—New sub-area shop, Dighton

A-8694

Kansas Highway Patrol—Roof replacement, dormitory, Salina

Request for Proposals

Monday, June 7, 1999

119

Rotary mower, various locations, for the Department of Transportation

Tuesday, June 15, 1999

33683

Imaging equipment hardware maintenance and services for the Kansas Department of Revenue

John T. Houlihan
Director of Purchases

Doc. No. 023871

State of Kansas

State Corporation Commission

Notice of Motor Carrier Hearings

The following motor carriers have filed various applications and are scheduled for hearing at 9:30 a.m. June 15 before the commission at its offices, 1500 S.W. Arrowhead Road, Topeka, as indicated below. All applications listed herein are for statewide authority, unless otherwise stated. This list does not include cases which have been continued from earlier assigned hearing dates for which parties of record have received notice.

Requests to inspect and copy the notices provided to the parties and questions in regard to these hearings should be addressed to the State Corporation Commission, Transportation Division, 1500 S.W. Arrowhead Road, Topeka, 66604-4027, (785) 271-3225 or 271-3151. The presiding officer for these matters is Paula Lentz, Assistant General Counsel, (785) 271-3279. Anyone needing special accommodations should give notice to the commission 10 days prior to the scheduled hearing date.

Attention should be directed to Kansas Administrative Regulation 82-1-228, "Rules of Practice and Procedure Before the Commission."

Applications for Certificate of Public Service:

Abercrombie Energy, LLC, 150 N. Main, Suite 801, Wichita, KS 67202; MC ID No. 157195; General commodities (except household goods).

Daryl Beaman and Leslie Beaman, dba Beaman Transport Co., 1185 2000th St., Iola, KS 66749; MC ID No. 157158; General commodities (except household goods).

Andy Bond, dba Bond Trucking, 2361 Long Ave., Liberal, KS 67901; MC ID No. 157270; General commodities (except explosives and household goods).

Dennis Wayne Bryant, dba All Seasons Towing, 409 E. 7th, Hoisington, KS 67544; MC ID No. 157273; Wrecked, disabled, repossessed and replacement vehicles.

Eden's Auto Service, Inc., 412 W. Main, Valley Center, KS 67147; MC ID No. 157272; Wrecked, disabled, repossessed and replacement vehicles.

Five D, L.L.C., 2401 N. Harvard, Tulsa, OK 74115; MC ID No. 157277; General commodities (except household goods and hazardous materials).

Charlie Leroy Fleming, dba Fireball Express, 323 Madison, Andover, KS 67002; MC ID No. 157271; Bank documents and bank papers.

Fox Bell Corporation, 1204 Stoneridge Ct., Manhattan, KS 66503; MC ID No. 152171; Clyde Christey, Attorney; General commodities (except household goods and hazardous materials).

Richard Heard, dba Heard Trucking, 350 Webster, Burlington, CO 80807; MC ID No. 157275; General commodities (except household goods and hazardous materials).

Minor Trucking, Inc., 103 E. Dakota, Butler, MO 64730; MC ID No. 145820; General commodities (except household goods and hazardous materials).

Bobby Ray Navarrette, dba Navarrette Trucking, 1103 W. 3rd, Pratt, KS 67214; MC ID No. 157269; General commodities (except explosives and household goods).

Specialized Transport, Inc., 9300 Rennner Blvd., Suite A, Lenexa, KS 66219; MC ID No. 157274; General commodities (except household goods).

Tiger Tow & Transport, Inc., 2914 Loring Drive, Bonner Springs, KS 66012; MC ID No. 157187; Wrecked, disabled, repossessed and replacement vehicles.

J.K. Williams, L.L.C., 2331 Alabama, Suite 205, Lawrence, KS 66046; MC ID No. 157276; William Barker, Attorney; General commodities (except explosives and household goods).

Application for Transfer of Certificate of Public Service:

Joe Colletti, Jr., dab Joe Colletti, Jr. & Sons Trucking, 8 Miles W. Hwy. 96, Tribune, KS 67879, MC ID No. 102044, to: Dave L. Tankersley, dba E-Z Trucking, East Hwy 96. Leoti, KS 67861; Livestock and unprocessed farm commodities.

Application for Transfer and Extension of Certificate of Public Service:

Paul J. Werth, dba Paul's Oilfield Service, 202 E. 17th Larned, KS 67550, MC ID No. 150377, to: Paul's Oilfield Service, Inc., 3623 D 2nd, Great Bend, KS 67530; Joseph Weiler, Attorney; General commodities (except Classes A and B explosives and household goods).

Application for Name Change of Certificate of Public Service:

Agricultural Carriers, Inc., 4545 S. Palisade, Wichita, KS 67217, MC ID No. 103112, to: ACI Motor Freight, Inc., 4545 S. Palisade, Wichita, KS 67217; General commodities (except Classes A and B explosives, household goods and commodities in bulk).

Application for Abandonment of Certificate of Public Service:

Eddie M. Haynes, dba Twilite Recovery Service, 306 E. 5th, Pleasanton, KS 66075; MC ID No. 154079.

Jacquelyn S. Miller
Administrator
Transportation Division

Doc. No. 023866

State of Kansas

Department of Revenue

Notice of Available Publications

Listed below are all the Private Letter Rulings, Opinion Letters, Revenue Rulings, Memorandums, Property Valuation Division Directives, Q&A's, Information Guides and Notices published by the Department of Revenue in March and April 1999. Copies can be obtained by accessing the Policy Information Library located on the Internet at www.ink.org/public/kdor or by calling the Office of Policy and Research at (785) 296-3081.

Private Letter Rulings

P-1999-39	Taxability of portable toilets
P-1999-40	Graphic design services pertaining to the printing of catalogs
P-1999-41	Freight and installation charges when separately stated
P-1999-42	Sales tax exemption for utilities
P-1999-43	Freight and transportation charges
P-1999-44	Purchases made with proceeds from IRB's
P-1999-45	Automatic charges imposed by club are gratuities or service charges

(continued)

- P-1999-46 Software development, sales, maintenance and training
- P-1999-47 Sales tax on cablevision services
- P-1999-48 Non profit organizations (support groups)
- P-1999-49 Comprehensive multidiscipline youth development organizations
- P-1999-50 Sales and use tax exemption certificates stored as scanned images on electronic media
- P-1999-51 Warranty, maintenance or service contracts
- P-1999-52 Out of state manufacturer making deliveries to Kansas and hiring local contractor to do installation
- P-1999-53 Sales tax on items resold
- P-1999-54 Aircraft rental
- P-1999-55 SA tax/monthly Internet service
- P-1999-56 Place of sale
- P-1999-57 Fee for hunting services, room and board
- P-1999-58 Investment plans and software for investment analysis
- P-1999-59 Home furnishings delivered out of state
- P-1999-60 Functional equivalent of a parent teacher organization
- P-1999-61 Transfer of tractors and trailers to a wholly owned company in exchange for equity
- P-1999-62 Sales tax on labor services
- P-1999-63 Exemption for a booster club
- P-1999-64 Taxability of Internet sales
- P-1999-65 Great Plains Nature Center Exhibit construction
- P-1999-66 Sales tax exemption for churches
- P-1999-67 Taxation on lawn services
- P-1999-68 Use tax software questions
- P-1999-69 Exemption question
- P-1999-70 Sales taxability of products
- P-1999-71 What is considered transacting business in Kansas?
- P-1999-72 Service taxability
- P-1999-73 Sales tax on labor services
- P-1999-74 Taxability on labor
- P-1999-75 Snow removal
- P-1999-76 Sales tax on drum reconditioning
- P-1999-77 Kansas income tax
- P-1999-78 Taxability of radioactive seed implant procedure
- P-1999-79 Sales tax on pagers
- P-1999-80 Sales tax/compensating tax
- P-1999-81 Feedmill sales tax status
- P-1999-82 Exemption on project under construction
- P-1999-83 Taxability of products
- P-1999-84 Charitable organization registration
- P-1999-85 Taxability of products
- P-1999-86 Interest taxability
- P-1999-87 Sales taxability of orders placed in KC shipped from Chicago
- P-1999-88 Taxability for rental of airplane
- P-1999-89 Labor auction
- P-1999-90 Tax exemption for property tax
- P-1999-91 Taxability of fundraising
- P-1999-92 Sales tax exemption for churches
- P-1999-93 Sales tax on towing services
- P-1999-94 Notice 98-91 effecting schools
- P-1999-95 Sales tax on products
- P-1999-96 Sales and use tax on lease transactions
- P-1999-97 Calendar supply purchases (exempt?)
- P-1999-98 Club fund raisers
- P-1999-99 Machinery and equipment exemption
- P-1999-100 Business locations and sales tax
- P-1999-101 What does the state require for a wholesale manufacturer to have on file
- P-1999-102 Sales tax on installation of new electrical lines
- P-1999-103 Sales tax on materials and equipment and labor
- P-1999-104 SB 498 and sales tax on nursery and landscaping business
- P-1999-105 Local sales tax collected and remitted on sales that originate by sales associates operating from their residence
- P-1999-106 Religious exemption
- P-1999-107 Tax exempt status for gas compression and diesel fuels
- P-1999-108 Water well telemetry system purchased
- P-1999-109 Girl Scout sales tax exemption
- P-1999-110 Tax on hotel purchases
- P-1999-111 Tax status for federal government
- P-1999-112 Taxability questions
- P-1999-113 Repair and labor of printing equipment
- P-1999-114 Sales of gopher bait
- P-1999-115 Verification of sales tax exemption status
- Opinion Letters**
- O-1999-05 Drop shipment orders
- O-1999-06 Transferring of equipment to another entity
- O-1999-07 Request written verification of school tax law changes
- O-1999-08 Agricultural equipment incorporated in an operating facility
- O-1999-09 Power of attorney for homestead certificate of eligibility
- O-1999-10 Sales tax on equipment installation
- O-1999-11 Leased or rented equipment
- O-1999-12 Utility billing software
- Revenue Rulings** No new publications
- Notices**
- 99-01 Business machinery and equipment tax credit
- 99-04 Illegal bingo games
- Memorandums** No new publications
- Property Valuation**
- Division Directives** No new publications
- Q & A's** No new publications
- Information Guides** No new publications

Karla Pierce
Secretary of Revenue

Doc. No. 023865

State of Kansas

Consumer Credit Commissioner

Notice to Potential License Applicants

The Office of the Consumer Credit Commissioner is currently drafting new licensing requirements and forms for Supervised Lenders subject to the Kansas Uniform Consumer Credit Code (K.S.A. 16a-1-101 *et seq.*) to conform to statutory changes approved in Substitute for Senate Bill No. 301, which has been signed by the Governor. The new legislation will become effective July 1, 1999.

The office will cease accepting Supervised Lender applications (that comply with existing law) as of 5 p.m. Thursday, June 10, 1999. New licensing guidelines and forms will soon be available to be effective beginning July 1, 1999.

Existing Supervised Lenders and those granted licenses by June 30, 1999, will not be required to comply with the new licensing provisions contained in Substitute for Senate Bill No. 301 until required to file for license renewal.

Questions may be directed to the Office of the Consumer Credit Commissioner at (785) 296-3151.

David Brant
Acting Consumer
Credit Commissioner

Doc. No. 023877

State of Kansas

**Department of Health
and Environment**

Request for Comments

The Kansas Department of Health and Environment is soliciting comments regarding a proposed air quality construction permit. The U.S. Army, Fort Riley, has applied for an air quality construction permit in accordance with the provisions of K.A.R. 28-19-300 to install two paint booths. Emissions of volatile organic compounds (VOCs), particulate matter less than 10 micrometers (PM10) and hazardous air pollutants (HAPs) were evaluated during the permit review process.

The U.S. Army owns and operates the stationary source located at Buildings 1630 and 1633, Fort Riley, at which the two paint booths are to be installed.

A copy of the proposed permit, permit application, all supporting documentation and all information relied upon during review of the permit application is available for public inspection during normal business hours at the KDHE, Bureau of Air and Radiation, Building 283, Forbes Field, Topeka, and at the KDHE North Central District Office, 2501 Market Place, Suite D, Salina. To obtain or review the proposed permit and supporting documentation, contact Rasha Allen, (785) 296-1693, at the KDHE central office, or Rick Brunetti, (785) 827-9639, at the KDHE North Central District Office. The standard departmental cost will be assessed for any copies requested.

Direct written comments or questions regarding the proposed permit to Rasha Allen, KDHE, Bureau of Air and Radiation, Building 283, Forbes Field, Topeka, 66620.

In order to be considered in formulating a final permit decision, written comments must be received by the close of business June 28.

A person may request a public hearing be conducted on the proposed permit. The request for a public hearing shall be in writing and set forth the basis for the request. The written request must be submitted to Connie Carreno, Bureau of Air and Radiation, not later than the close of business June 28 in order for the Secretary of Health and Environment to consider the request.

Clyde D. Graeber
Acting Secretary of Health
and Environment

Doc. No. 023859

State of Kansas

**Department of Health
and Environment**

Request for Comments

The Kansas Department of Health and Environment is soliciting comments regarding a proposed air quality construction permit. Future Beef Operations has applied for an air quality construction permit in accordance with the provisions of K.A.R. 28-19-300 to expand meat processing operations. Emissions of particulate matter and particulate matter less than 10 microns in size (PM10) were evaluated during the permit review process.

Future Beef Operations owns and operates the stationary source located at 512 W. Goff Industrial Park Road, Arkansas City, at which the meat processing plant is to be expanded.

A copy of the proposed permit, permit application, all supporting documentation and all information relied upon during review of the permit application is available for public inspection during normal business hours at the KDHE, Bureau of Air and Radiation, Building 283, Forbes Field, Topeka, and at the KDHE South Central District Office, 130 S. Market, sixth floor, Wichita. To obtain or review the proposed permit and supporting documentation, contact Daizy Dandass, (785) 296-6427, at the KDHE central office, or Dave Butler, (316) 337-6020, at the KDHE South Central District Office. The standard departmental cost will be assessed for any copies requested.

Direct written comments or questions regarding the proposed permit to Daizy Dandass, KDHE, Bureau of Air and Radiation, Building 283, Forbes Field, Topeka, 66620. In order to be considered in formulating a final permit decision, written comments must be received not later than the close of business June 28.

A person may request a public hearing be conducted on the proposed permit. The request for a public hearing shall be in writing and set forth the basis for the request. The written request must be submitted to Connie Carreno, Bureau of Air and Radiation, not later than the close of business June 28 in order for the Secretary of Health and Environment to consider the request.

Clyde D. Graeber
Acting Secretary of Health
and Environment

Doc. No. 023870

State of Kansas

Department of Health and Environment

Notice of Hearing

A public hearing will be conducted at 7 p.m. Thursday, June 3, at the Topeka National Guard Armory, 2722 S. Topeka Blvd., Topeka; to consider public comment and testimony regarding proposed total maximum daily loads for impaired streams and lakes in the Kansas-Lower Republican Basin. The State of Kansas is under a court order and consent decree whereby total maximum daily loads will be submitted for each basin to the U.S. Environmental Protection Agency, pursuant to Section 303d of the Federal Clean Water Act. The consent decree has explicitly ordered the submission of total maximum daily loads for the Kansas-Lower Republican Basin to the EPA by June 30, 1999.

The public hearing will be jointly held with the Kansas Water Office, and formal comments also may be made on the working draft of the Kansas-Lower Republican Basin Plan of the Kansas Water Plan dealing with the proposed total maximum daily loads and their relative priority of implementation over the next 10 years. The Kansas Water Authority will consider those comments during deliberations over approving the final draft of the plan subsection and incorporating it into the Kansas Water Plan during the week of June 21.

Descriptions of specific total maximum daily loads for the Kansas-Lower Republican Basin also may be obtained through the Planning and Prevention Section of the Department of Health and Environment. Requests should be directed to Thomas Stiles at (785) 296-6170 or tstiles@kdhe.state.ks.us. Text of the total maximum daily loads also may be obtained at http://www.kdhe.state.ks.us/tmdl/.

Copies of the working draft of the Kansas Water Plan subsection addressing total maximum daily loads in the Kansas-Lower Republican Basin may be obtained from the Kansas Water Office, (785) 296-3185.

Interested parties may submit written comments prior to the hearing in care of the Planning and Prevention Section, Kansas Department of Health and Environment, Building 283, Forbes Field, Topeka, 66620, or the Kansas Water Office, 109 S.W. 9th, Suite 300, Topeka, 66612. Interested parties will be given an opportunity to present their views orally at the hearing.

Clyde D. Graeber Acting Secretary of Health and Environment

Doc. No. 023825

State of Kansas

Department of Health and Environment

Notice Concerning Kansas Water Pollution Control Permits

In accordance with Kansas Administrative Regulations 28-16-57 through 63, 28-18-1 through 15, 28-18a-1 through 32, 28-16-150 through 154, 28-46-7, and the authority vested with the state by the administrator of the U.S. Environmental Protection Agency, draft permits have been prepared and/or permit applications have been received for discharges to the waters of the United States and the State of Kansas for the class of discharges described below. The determinations for permit content are based on staff review, applying the appropriate standards, regulations and effluent limitations of the State of Kansas and the EPA, and when issued will result in a state water pollution control permit and national pollutant discharge elimination system authorization subject to certain conditions.

All Kansas Department of Health and Environment district office addresses and telephone numbers are listed below.

Public Notice No. K5-99-099/101

Name and Address of Applicant: Kansas Army Ammunition Plant, 23018 Rooks Road, Suite AA, Parsons, KS 67357. Waterway: Neosho River via Labette Creek via unnamed tributary. Type of Discharge: Treated process wastewater. Kansas Permit No. F-NE55-PO04. Federal Permit No. KS0029360. Location: 23018 Rooks Road, Parsons, Kansas Labette County

Facility Description: The proposed action is to reissue an existing permit for the operation of an existing wastewater treatment facility treating processed wastewater. This facility is a government-owned, contractor-operated, military and industrial installation engaged in an ammunition load/assemble/pack operation. The operator of this facility is Day and Zimmerman, Inc. The proposed permit includes limits for chemical oxygen demand, biochemical oxygen demand, total suspended solids, oil and grease, total residual chlorine, ammonia, fecal coliform, RDX, RDX + HMX, TNT, aluminum, lead, antimony, cyanide, nitrate, and pH. Monitoring for daily flow will be required. The permittee is required to conduct a chronic whole effluent toxicity and heavy metal tests once during the life of the permit. Also, volatile organic compounds are to be tested annually. The permit requirements are pursuant to the Kansas surface water quality standards, K.A.R. 28-16-28(b-f), and federal surface water criteria, and are water quality based.

Name and Address of Applicant: City of Ottawa, 101 S. Hickory, Ottawa, KS 66067. Waterway: Marais des Cygnes River. Type of Discharge: Treated domestic wastewater. Kansas Permit No. M-MC31-1001. Federal Permit No. KS0038504. Legal: NE, S36, T16S, R19E, Franklin County

Facility Description: The proposed action is to reissue an existing permit for the operation of an existing wastewater treatment facility treating primarily domestic wastewater. This permit retains the existing limitations for biochemical oxygen demand, total suspended solids, and pH. New limitations are established for ammonia, fecal coliform, and total residual chlorine. Flow monitoring will continue to be required. A schedule of compliance is included requiring the permittee to upgrade the existing facility to meet the final fecal coliform and

ammonia limits, and a separate schedule of compliance for improvements to the collection system and the peak flow basin. In addition, the permittee is required to conduct chronic whole effluent toxicity and heavy metals testing annually, and a priority pollutant scan will be required once during the life of the permit. The proposed permit is being public noticed with final limits based upon the proposed 1999 Kansas surface water quality standards expected to be adopted July 1, 1999. This permit, as public noticed, will not be issued until the 1999 Kansas surface water quality standards are adopted and in effect. The requirements of the proposed permit are pursuant to the proposed 1999 Kansas surface water quality standards and federal surface water criteria, and are water quality based.

Name and Address of Applicant	Waterway	Type of Discharge
U. S. Penitentiary 1300 Metropolitan Leavenworth, KS 66048	Missouri River via Corral Creek (north) Missouri River via Three Mile Creek (south)	Treated process wastewater

Facility Name: U. S. Penitentiary (U.S.P.) - Leavenworth
 Kansas Permit No. F-MO12-PO06 Federal Permit No. KS0090590
 Location: 1300 Metropolitan, Leavenworth, Kansas
 Leavenworth County

Facility Description: The proposed action is to issue a new permit for the operation of a wastewater treatment facility treating processed wastewater. This facility is administered by the Federal Bureau of Prisons under the U. S. Department of Justice. At this facility, various prison industries produced furniture, boots, textile, and printing. This discharge consists of storm water run-off from various closed hazardous waste disposal areas and a municipal water supply pipe leak. Domestic and other process wastes are directed to a sanitary sewer system. This permit requires the permittee to conduct in-stream monitoring of Corral Creek, Three Mile Creek, and a tributary of Three Mile Creek. The proposed permit includes final limits for total arsenic, total chromium, total hex chromium, lead, total cadmium, chlordane, total suspended solids, polychlorinated biphenyls, and pH. Also, monitoring for dichlorobromomethane, chloroform, 1,2-dichloroethylene, and flow will be required. The permit requirements are pursuant to the Kansas surface water quality standards, K.A.R. 28-16-28(b-f), and federal surface water criteria, and are technology based.

Public Notice No. KS-ND-99-009

Name and Address of Applicant	Legal Location	Type of Discharge
Contour Products 1418 Cow Palace Road Newton, KS 67114	NE, S25, T23S, R1W, Harvey County	Nonoverflowing

Kansas Permit No. I-LA13-NO09
 Facility name: Contour Products
 Facility Description: The proposed action is to reissue an existing permit for the operation of an existing wastewater treatment facility. This facility produces styrofoam products. Domestic wastewater, boiler blowdown, and non-contact cooling water are directed to a one-cell, waste stabilization lagoon. Wastes associated with the water softening operation will not be allowed to be discharged to the lagoon discharge of wastewater from this facility to surface waters of the State of Kansas is prohibited by this permit. The permit requirements are pursuant to the Kansas surface water quality standards, K.A.R. 28-16-28(b-f).

Public Notice No. KS-AG-99-52/57

Pending Permits for Confined Feeding Facilities

Name and Address of Applicant	Legal Description	Receiving Water
Holopirek Cattle Company Rural Route, Box 8262 Timken, KS 67575	NE/4 of Section 36, T18S, R18W, Rush County	Upper Arkansas River Basin

Kansas Permit No. 248 Federal Permit No. KS-0094846
 This is a new facility permit for 1,950 head (975 animal units) of cattle.

Wastewater Control Facilities: Wastewater will be impounded for subsequent application to agricultural land for beneficial use. Wastewater storage capacity will be provided which meets or exceeds KDHE minimum requirements.

Compliance Schedule: The approved livestock waste management plan shall be adhered to as condition of this permit. The lagoon will be required to achieve a permeability rate of .0125 inches or less per day. Two monitoring wells shall be constructed down gradient to the proposed waste containment structure and one monitoring well shall be constructed up gradient to the structure. The department shall be notified of the type and size of the dewatering equipment available for disposal activities within 60 days of the issuance of this permit.

Name and Address of Applicant	Legal Description	Receiving Water
Mike Rogers Route 2, Box 119 St. Francis, KS 67756	SE/4 of Section 30, T5S, R39W, Cheyenne County	Upper Republican River Basin

Kansas Permit No. A-URCN-B004
 This is a new facility permit for 600 head (300 animal units) of cattle.

Wastewater Control Facilities: Wastewater will be impounded for subsequent application to agricultural land for beneficial use. Wastewater storage capacity will be provided which meets or exceeds KDHE minimum requirements.

Compliance Schedule: The approved livestock waste management plan shall be adhered to as condition of this permit. A permeability test is required to be conducted for the single cell earthen lagoon before the feeding pens are utilized and runoff from the feedlot enters the pollution controls. KDHE shall be notified three days in advance of installation of the pond liner, to allow KDHE to be present to observe the placement of the liner backfill material.

Name and Address of Applicant	Legal Description	Receiving Water
Bruce Kershner Route 1, Box 31 Rush Center, KS 67575	SE/4 of Section 22, T18S, R19W, Rush County	Wet Walnut Creek

Kansas Permit No. 250
 This is a new facility permit for 200 head (150 animal units) of cattle.

Wastewater Control Facilities: Wastewater will be impounded for subsequent application to agricultural land for beneficial use. Wastewater storage capacity will be provided which meets or exceeds KDHE minimum requirements.

Compliance Schedule: The approved livestock waste management plan shall be adhered to as a condition of the permit.

Name and Address of Applicant	Legal Description	Receiving Water
Gasper Dairy Joseph D. Gasper Route 1, Box 32 Tipton, KS 67485	NW/4 of Section 2, T9S, R11W, Osborne County	Solomon River

Kansas Permit No. 235
 This is a new facility permit for 150 head (210 animal units) of dairy cows.

Wastewater Control Facilities: Wastewater will be impounded for subsequent application to agricultural land for beneficial use. Wastewater storage capacity will be provided which meets or exceeds KDHE minimum requirements.

Compliance Schedule: The livestock waste management plan shall be developed by December 15, 1999, and the approved plan shall become part of this permit. The department shall be notified of the type and size of the dewatering equipment available for disposal activities within 60 days of the issuance of this permit. If waste are not analyzed for nutrient content, wastewater shall be applied to not greater than 0.3 acre-inch per acre per year and solids shall be applied at not greater than 10 ton per acre per year.

(continued)

Name and Address of Applicant	Legal Description	Receiving Water
Cactus Feeders of Kansas, Inc. dba Syracuse Feedyard, Ltd. P.O. Box 1226 Syracuse, KS 67878	E/2, All, N/2 of Section 9, 10, 15, T24S, R40W, Hamilton County	Upper Arkansas River Basin

Kansas Permit No. A-UAHM-C001 Federal Permit No. KS-0052825

This is a change of owner and an expansion of an existing facility from 40,000 head (40,000 animal units) to 66,000 head (66,000 animal units) of beef cattle.

Wastewater Control Facilities: Wastewater will be impounded for subsequent application to agricultural land for beneficial use. Wastewater storage capacity will be provided which meets or exceeds KDHE minimum requirements.

Compliance Schedule: A determination shall be made confirming the presence or absence of groundwater in Section 15, Township 24 South, Range 40 West where settling basins 6-1, 6-2 and retention structure 6 are to be built. Permeability tests shall be conducted on retention structure 1 (north), 1 (south), 1-6, 2, 3, 4, 5 and 6 and irrigation structures 1 and 3. Construction of the expansion shall commence within two years and be completed within three years from the effective date of this permit. Within six months of the effective date of this permit, a livestock waste management plan shall be submitted to the department for review. Any deficient part of the plan will need to be amended before approval is given.

Name and Address of Applicant	Legal Description	Receiving Water
Knight Feedlot, Inc. Mark Knight 1768 Ave. J Lyons, KS 67554	E/2 of Section 23, T19S, R8W, Rice County	Lower Arkansas River Basin

Kansas Permit No. A-ARRC-C002 Federal Permit No. KS-0116157

This is an expansion of an existing facility from 12,500 head (12,500 animal units) to 20,000 head (20,000 animal units) of beef.

Wastewater Control Facilities: Wastewater will be impounded for subsequent application to agricultural land for beneficial use. Wastewater storage capacity will be provided which meets or exceeds KDHE minimum requirements.

Compliance Schedule: A livestock waste management plan shall be developed. The plan and a detailed set of maps and plan drawings shall be submitted to the department by December 15, 1999. The approved plan will become part of this permit.

Persons wishing to comment on or object to the draft permits and/or permit applications must submit their comments in writing to the Kansas Department of Health and Environment if they wish to have the comments or objections considered in the decision making process. Comments or objections should be submitted to the attention of Dena Endsley for agricultural permits or applications, or to the permit clerk for all other permits, at the Kansas Department of Health and Environment, Division of Environment, Bureau of Water, J Street and 2 North, Forbes Field, Building 283, Topeka, 66620.

All comments regarding the draft permit or application notice postmarked or received on or before June 26 will be considered in the formulation of final determinations regarding this public notice. Please refer to the appropriate Kansas permit number (KS-99-099/101, KS-ND-99-009, KS-AG-99-52/57) and name of applicant/application as listed when preparing comments.

If no objections are received during the public notice period regarding any proposed permit, the Secretary of Health and Environment will issue the final determination regarding issuance or denial of the proposed permit. If response to this notice indicates significant public in-

terest, a public hearing may be held in conformance with K.A.R. 28-16-61 (28-46-21 for UIC). Media coordination for publication and/or announcement of the public notice or public hearing is handled by the Kansas Department of Health and Environment.

For agricultural permits and applications, a copy of the permit application, supporting documentation, and a KDHE-developed fact sheet checklist is available for review at the appropriate district office:

Northwest District Office, 2301 E. 13th, Hays, 67601-2651, (785) 625-5664

North Central District Office, 2501 Market Place, Salina, 67401-7699, (785) 827-9639

Northeast District Office, 800 W. 24th, Lawrence, 66046-4417, (785) 842-4600

Southwest District Office, 302 W. McArtor Road, Dodge City, 67801-6098, (316) 225-0596

South Central District Office, 130 S. Market, 6th Floor, Wichita, 67202-3802, (316) 337-6020

Southeast District Office, 1500 W. 7th, Chanute, 66720, (316) 431-2390

Plans and documents for all new facilities and for expansions of existing swine facilities also may be reviewed on the Internet at www.kdhe.state.ks.us.

For all other proposed permits, the draft permits, including proposed effluent limitations and special conditions, fact sheets as appropriate, comments received, and other information are on file and may be inspected at the Division of Environment offices from 8 a.m. to 5 p.m., Monday through Friday, excluding holidays. These documents are available upon request at the copying cost assessed by KDHE. Additional copies of this public notice also may be obtained at the Division of Environment.

Clyde D. Graeber
Acting Secretary Health
and Environment

Doc. No. 023869

State of Kansas

Secretary of State

Notice of Corporations Forfeited

In accordance with K.S.A. 17-7510, the articles of incorporation of the following corporations organized under the laws of Kansas and the authority of the following foreign corporations authorized to do business in Kansas were forfeited during the month of April 1999 for failure to timely file an annual report and pay the annual franchise tax as required by the Kansas general corporation code:

Domestic Corporations

A. R. Elliot & Associates, Inc., Lenexa, KS.
A.L.C., Inc., Kansas City, KS.
Aculine Consulting Group, Inc., Olathe, KS.
Acme Lithographers, Inc., Wichita, KS.
Advanced Growth Technologies, Inc., Tonganoxie, KS.
Advanced Manufacturing Technologies, Inc., Wichita, KS.
Affiliated Medical Services, Inc., Wichita, KS.
Alligator Imports and Exports, Inc., Hiawatha, KS.
Ames Oil Co., Inc., Great Bend, KS.
Brian the Plumber, Inc., Olathe, KS.
Byron Home Inspection Services, Inc., Lenexa, KS.

Carpenter Service Co., Inc., Ulysses, KS.
 Central States Equipment, Inc., Kansas City, MO.
 Chambers Land Company, Inc., LaCygne, KS.
 Clemensen Company, Incorporated, Wichita, KS.
 Coffee U.S.A. Corporation, Topeka, KS.
 Conrad Company, Inc., Olathe, KS.
 Copp, Inc. of Kansas City, Kansas City, KS.
 Cornerstone Agency, Inc., Kansas City, MO.
 Davis Furniture, Inc., Wichita, KS.
 Dick Edwards Auto Plaza, Inc., Junction City, KS.
 Digital Webpage, Inc., Topeka, KS.
 Discovery Day Care and Preschool of Roeland Park, Inc.,
 Roeland Park, KS.
 Doss and Son's Enterprises Inc., Wichita, KS.
 Elite Floorcovering, Inc., Osawatomie, KS.
 Eurotech Engineering, LLC, Shawnee, KS.
 Financing Services, Inc., Overland Park, KS.
 First C & D Investors, L.P., Kansas City, MO.
 Flatland Professional Services, Inc., Abbyville, KS.
 Fleetclean U.S.A., Inc., Lenexa, KS.
 General Collection Services, Inc., Kansas City, KS.
 Goolsby Consulting, Inc., Mission, KS.
 Grace Communications, Inc., Brewster, KS.
 Grimes Jewelers, Inc., Arkansas City, KS.
 H. Z. Smith Motors, Inc., Lawrence, KS.
 Habiger Bros., Inc., Kinsley, KS.
 Harbour Wholesale, Inc., Shawnee, KS.
 Hitchcock Engineering Sales, Inc., Gardner, KS.
 Hodges Grain, LLC, Colony, KS.
 Hope Alive Christian Center Incorporated, Stilwell, KS.
 Howard Enterprises Inc., Arlington, KS.
 Info Access Inc., New York, NY.
 James Place Homeowners Association, Inc., Wichita, KS.
 JGK Oil, Inc., Chanute, KS.
 Johnston Industries, Inc., Newton, KS.
 Kanorado Beverages, Inc., Wichita, KS.
 KC Brewing Company, Merriam, KS.
 Key Communications, Inc., Overland Park, KS.
 L K Electric Inc., Hays, KS.
 Lloyd and Anita Parker, Global, Corporate, Strategies,
 Leadership, Management, Marketing, Consulting Group,
 Inc., Junction City, KS.
 M D T, Inc., Hays, KS.
 M. Edmonds Construction Inc., Lawrence, KS.
 MAC Equipment, Inc., Sabetha, KS.
 Martin City Ready Mix, Inc., LaCygne, KS.
 Masterpiece Weavers, Inc., Manhattan, KS.
 Medical Holdings, Inc., Kansas City, KS.
 Medical Management, Inc., Kansas City, KS.
 Medical Professionals, Inc., Kansas City, KS.
 Mid-America Stained Glass Ltd., Kansas City, KS.
 Midway Auto Supply of Valley Falls, Inc., Valley Falls, KS.
 Mineral Leasebank, Inc., Hutchinson, KS.
 Morris Newspaper Corporation of Kansas, Savannah, GA.
 New Frontier Inc., Wichita, KS.
 Norris Grain and Transportation, Inc., El Dorado, KS.
 Northwestern Supply Co., Inc., Arlington, TX.
 NRL Financial Corp., Kansas City, KS.
 Osenbaugh Funeral Home, Inc., Hutchinson, KS.
 Oswego Home Place, Inc., Oswego, KS.
 Pennant Rent-A-Car Midwest, Inc., Shawnee Mission, KS.
 Pennant Rent-A-Car, Inc., Shawnee Mission, KS.
 Pennypower Shopping News, Inc., Wichita, KS.
 Performance Unlimited, Inc. P.U.M.A. II, Wichita, KS.
 Pro Window Cleaning, Inc., Shawnee, KS.
 Professional Associates of Kansas City, Kansas, Inc.,
 Kansas City, KS.
 PSS Labor Leasing, Inc., Topeka, KS.
 Quivira Leasing Company, Inc., Hutchinson, KS.
 R & R Industries, Inc., Pratt, KS.
 R. E. Doalt's, Inc., Hays, KS.
 R. J. Pearson Enterprises, Inc., Ogden, KS.
 Rainbow Cattle, Inc., Lyons, KS.

Ramseys Auto Parts of Winfield, KS., Inc., Arkansas City, KS.
 Roanoke Properties, Inc., Overland Park, KS.
 Robert F. Westerfield Equipment Company, Inc., Wichita, KS.
 Ron's Service, Inc., Cassoday, KS.
 Roof-Techs International, Inc., Wichita, KS.
 Rose London Registry, Inc., Prairie Village, KS.
 Ross A. Padgham, D.D.S., P.A., Wichita, KS.
 Royal Cheetahs Soccer Club, Wichita, KS.
 Santa Fe Ready-Mix, Inc., LaCygne, KS.
 Sellers Tractor Company, Inc., Salina, KS.
 Simply Elegant, Ltd., Wichita, KS.
 Skate South, Inc., Wichita, KS.
 Skateland, Inc., Wichita, KS.
 Stems Floral, Inc., Overland Park, KS.
 The Firman L. Carswell Manufacturing Company,
 Kansas City, KS.
 The Leonard Way, Inc., Hutchinson, KS.
 Tractor 8364, Inc., Cincinnati, OH.
 Triacq Corp., Kansas City, MO.
 Troy Cannon Construction Co., Inc., Henryetta, OK.
 Undercover, Inc., Lawrence, KS.
 United States Organization for Disabled Athletes, Inc.,
 Uniondale, NY.
 VP Enterprises, Inc., N. Augusta, SC.
 Weach Tool Co., Inc., Derby, KS.
 Wildman Irrigation Inc., Kismet, KS.
 WMT Enterprises Ltd., Leawood, KS.

Foreign Corporations

AAA Stucco & Plastering, Inc., Independence, MO.
 Ag-Chem Equipment Co., Inc., Minnetonka, MN.
 Agripro Seeds, Inc., Shawnee Mission, KS.
 All-Tech Incorporated, Elkhart, IA.
 Amco Ranger Pest Control, Inc., St. Charles, MO.
 America's First Financial Corporation, Chesterfield, MO.
 America's Money Mart, Inc., Las Vegas, NV.
 Associated Advertising, Inc., Overland Park, KS.
 Associated Pool Builders, Inc., Bismarck, ND.
 Azcot, Inc., Hobart, OK.
 B. Braun Medical Inc., Bethlehem, PA.
 Baker Petrolite Corporation, Houston, TX.
 Bell Laboratories, Inc., Morristown, NJ.
 Berg, Inc., Shreveport, LA.
 Bills Company, Inc., Arlington, TX.
 Boyd Delivery Systems, Inc., Westwood, KS.
 Butts Sawmill, Inc., El Dorado Springs, MO.
 C. M. C. Production Galvanizers, Inc., Kansas City, KS.
 Cerberus Pyrotronics, Inc., Cedar Knolls, NJ.
 Charter Medical Executive Corporation, Atlanta, GA.
 Cimarron Gas Companies, Inc., Houston, TX.
 Citizens Leasing Corporation, Providence, RI.
 Clark-Timmons Oil Company, Inc., Blue Springs, MO.
 Comac, Inc., Amarillo, TX.
 Communications World of Kansas City Southwest, Inc.,
 Grandview, MO.
 Conestoga-Rovers & Associates, Inc., Niagara Falls, NY.
 Consoer, Townsend & Associates, Inc., Chicago, IL.
 Cooperative Computing, Inc., Livermore, CA.
 Cougar Directional Services, LLC, Houston, TX.
 Coverall North America, Inc., San Diego, CA.
 Dreiling Resources, Inc., Victoria, KS.
 Dualite Sales & Service, Inc., Williamsburg, OH.
 EMB Mortgage Corporation, Costa Mesa, CA.
 Enerfab, Inc., Cincinnati, OH.
 Energy Industries, Inc., Houston, TX.
 Full Service Beverage Company of Colorado, Englewood, CO.
 G.H.M.C., Inc., Omaha, NE.
 GCS Service Inc., Danbury, CT.
 G.S.C. Electric Construction, Inc., Hayward, CA.
 Great Plains Environmental, Inc., Denver, CO.
 Heart of America Shoe Travelers, Inc., Olathe, KS.
 Homeowners Mortgage & Equity Inc., Austin, TX.

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Independent Research Agency for Life Insurance, Inc.,
Fort Worth, TX.
Intelnet International Corp., West Berlin, NJ.
Intercontinental Brokerage, Inc., Rochester Hills, MI.
International Health Alliance Corporation, Overland Park, KS.
Kaw Transport Co., Pleasant Valley, MO.
Kulin-Sohn Insurance Agency Inc., Arlington Heights, IL.
L & L Insulation, Inc., Rapid City, SD.
LDC Telecommunications, Inc., Clearwater, FL.
Lefebure Corporation, Wilmington, DE.
Lippert Components, Inc., Alma, MI.
Lomar Distributing, Inc., Des Moines, IA.
Lucent Technologies Inc., Morristown, NJ.
Lucent Technologies Services Company, Inc., Morristown, NJ.
Lucent Technologies Technical Services Company, Inc.,
Morristown, NJ.
Marina International, Inc., Kansas City, KS.
Marquette De Bary Co., Inc., New York, NY.
Martinez Corporation, St. Paul, MN.
Medical Arts Laboratory, Inc., Oklahoma City, OK.
Mesa Products, Inc., Tulsa, OK.
Metapath Software Corporation, Bellevue, WA.
Micro-Comm, Inc., Mobile, AL.
Mo-Kan Concrete Co., Inc. LaCygne, KS.
Muskogee Bridge Co., Inc., Muskogee, OK.
N.E. Real Estate, Inc., Kansas City, MO.
Nabors Alaska Services Corp., Anchorage, AK.
National Customer Engineering, Inc., San Diego, CA.
National Garment Company, Bridgeton, MO.
New Millennium Communications Corp., Miami, FL.
Orr Safety Corporation, Louisville, KY.
Planet Communications Group, Inc., Portland, OR.
Plastech Plus, Reno, NV.
Quality Cartage, Inc., Kansas City, MO.
Quality Trailer Products Corporation, Azle, TX.
Re/Max of Missouri, Inc., Kansas City, MO.
Remedial Construction Services, Inc., Houston, TX.
Remington Products Company, L.L.C., Bridgeport, CT.
Rummel Construction, Inc., Springfield, MO.
Safety-Kleen (Aragonite), Inc., Wilmington, DE.
Samboy Financial, Inc., Plymouth, MN.
Schultz & Associates, Inc., Mission, KS.
Securities America Advisors, Inc., Omaha, NE.
Selco Drilling, Inc., Oklahoma City, OK.
Shared Communications Services, Inc., Salem, OR.
SHL Landy Jacobs, Inc., State College, PA.
Smith New Court, Carl Marks Inc., New York, NY.
Steel-N-Foam Docks, Inc., Kansas City, KS.
Sterling Commerce, Inc., Wilmington, DE.
Sterling International Funding, Inc., Portland, OR.
Stratus Services Group Inc., Manalapan, NJ.
Subcon, Inc., Florence, SC.
T.A.O., Inc., an Oklahoma Corporation, Tulsa, OK.
The Leader Mortgage Company, Cleveland, OH.
Total-Western, Inc., Paramount, CA.
Triad Systems Financial Corporation, Livermore, CA.
U.S. Auto Glass Centers, Inc., Chicago, IL.
United Services Planning Association, Inc., Fort Worth, TX.
United Workshops, Inc., Topeka, KS.
USLD Communications, Inc., San Antonio, TX.
Wallace Oil & Gas, Inc., Oklahoma City, OK.
Western Electric Company, Incorporated, Morristown, NJ.
Zapata Energy Industries, L.P., Houston, TX.

Ron Thornburgh
Secretary of State

Doc. No. 023810

State of Kansas

Department of Health and Environment

Request for Comments

The Kansas Department of Health and Environment is announcing its intent to issue an air quality construction permit to the Ash Grove Cement Company for modifications proposed at the Ash Grove facility, 1801 N. Santa Fe, Chanute. The proposed construction permit authorizes Ash Grove to modify the existing plant operations by replacing the two existing wet process cement kilns with a single dry process pre-heater/pre-calciner type cement kiln. The modifications also will include installation of an in-line raw mill, a pre-heater/pre-calciner tower, a new clinker cooler, a new coal mill, a new finish mill and a new conveyor system. The existing raw mill will be converted into a finish mill. The two existing finish mills will remain in service. Coal, natural gas, used oil and waste derived fuels are to be used to supply thermal energy to the cement manufacturing process. The new pre-heater/pre-calciner kiln system will allow the potential cement clinker production of the facility to be increased to 1,697,000 tons per year.

The proposed permit is to be issued in accordance with the provisions of K.A.R. 28-19-17, prevention of significant deterioration (PSD), which adopt the federal standards, procedures and requirements of 40 CFR 52.21 by reference. These air quality regulations apply to major stationary emission sources located in areas designated as "attainment" under the federal Clean Air Act (CAA). Attainment areas are areas where the air quality meets or is better than the national ambient air quality standards (NAAQS).

The PSD regulations require evaluation of emission reduction techniques to identify the best available control technology (BACT) for each pollutant for which there will be a significant net emissions increase. The purpose of BACT is to effect the maximum degree of reduction achievable, taking into account energy, environmental and economic impacts for each pollutant under review. Evaluation of the estimated emissions for the proposed Ash Grove modifications indicates that there will be a significant net emissions increase for carbon monoxide (greater than 100 tons per year). Ash Grove conducted the required BACT analysis for carbon monoxide. The analysis determined that the most efficient and cost effective control technology would consist of installation, operation and maintenance of a computerized network of process control and emissions monitoring equipment, combined with a comprehensive employee training program. Operation of the cement plant by trained personnel using computer aided process control and monitoring equipment is commonly referred to as implementation of "good combustion practices" or GCP. Using GCP, the BACT emission limit for the Ash Grove Chanute plant is 1,409 tons of carbon monoxide per year.

The PSD regulations also require an evaluation of the impacts, if any, that emissions from the proposed modifications may have on the ambient air quality, visibility, vegetation and soils. Ash Grove has conducted the re-

quired analyses in accordance with methods approved by the U.S. Environmental Protection Agency. The results of the analyses conclude that there should be no significant impacts on the ambient air quality, visibility, local vegetation or soils.

A public comment period has been established until July 5, unless extended by the hearing officer, to allow citizens the opportunity to express any concerns or comments they may have about this permitting action. A public hearing is scheduled from 7 to 10 p.m. June 30 at the Neosho County Community College, Sanders Hall Auditorium, 800 W. 14th, Chanute. All comments should be submitted in writing to Connie Carreno, Bureau of Air and Radiation, Forbes Field, Building 283, Topeka, 66620, prior to or at the public hearing.

A copy of the proposed permit, the permit application and the information relied upon during the permit application review process is available for public review during normal business hours, 8 a.m. to 5 p.m., at the KDHE, Bureau of Air and Radiation, Forbes Field, Building 283, Topeka, 66620, and at the KDHE Southeast District Office, 1500 W. 7th, Chanute, 66720. Questions about the draft permit should be directed to Harish Agarwal at (785) 296-1572 or John Ramsey at (785) 296-1992. To review the proposed permit and supporting documentation or to obtain copies, contact Connie Carreno, (785) 296-6422, at the KDHE central office, or Lynelle Stranghoner, (316) 431-2390, at the KDHE Southeast District Office. The standard departmental cost will be assessed for any copies requested.

Clyde D. Graeber
Acting Secretary of Health
and Environment

Doc. No. 023868

State of Kansas

Department of Transportation

Notice to Contractors

Sealed proposals for the construction of road and bridge work in the following Kansas counties will be received at the Bureau of Construction and Maintenance, KDOT, Topeka, or at the Capitol Plaza Hotel, Topeka, until 2 p.m. June 16 and then publicly opened:

District One—Northeast

Atchison—59-3 K-7320-01—U.S. 50, Missouri River Bridge, bridge repair. (State Funds)

Brown—246-7 K-7770-01—K-246 from the junction of U.S. 75 northeast to the west city limits of Morrill, 6.2 miles, sealing. (State Funds)

Douglas—10-23 K-7744-01—K-10 from Wakarusa Drive east 0.4 mile, overlay. (State Funds)

Leavenworth—52 C-2464-01—County road 3 miles east and 2 miles north of Tonganoxie, then east 0.17 mile, grading and bridge. (Federal Funds)

Leavenworth—52 C-3327-01—County road 1.1 miles south and 0.7 mile west of Lansing, 0.12 mile, grading and bridge. (Federal Funds)

Lyon—57-56 K-7769-01—K-57 from the south city limits of Emporia, south to the Lyon-Greenwood county line, 15.6 miles, crack repair. (State Funds)

Marshall—9-58 K-7106-01—K-9 bridge 025, Robidoux Creek, bridge repair. (State Funds)

Nemaha—63-66 K-7206-01—K-63 from the east city limits of Seneca north to the Nebraska-Kansas state line, 11.1 miles, sealing. (State Funds)

Osage—31-70 K-7771-01—K-31 from the south city limits of Melvern, south to the west junction of I-35, 3.5 miles, crack repair. (State Funds)

Osage—31-70 K-7772-01—K-31 from the Wabaunsee-Osage county line east to the west city limits of Burlingame, 5.5 miles, crack repair. (State Funds)

Pottawatomie—24-75 K-7766-01—U.S. 24 from the junction of K-177 east 3.5 miles, crack repair. (State Funds)

Riley-Pottawatomie—16-106 K-7767-01—K-16 from the junction of U.S. 77 east to the junction of K-13 (excluding Randolph bridge), 13.1 miles, crack repair. (State Funds)

Shawnee—70-89 K-7754-01—I-70 from the east end of the Polk-Quincy viaduct east 3.2 miles, joint repair. (State Funds)

Shawnee—4-89 K-7768-01—K-4 from the Wabaunsee-Shawnee county line east to 0.2 mile south of I-70, 11.7 miles, crack repair. (State Funds)

District Two—Northcentral

Ellsworth-Lincoln-Russell—232-106 K-6896-01—K-232 from the I-70 junction north to the K-18 junction, 15.5 miles, signing. (State Funds)

Ellsworth-McPherson—4-106 K-7740-01—K-4 from the Rice-Ellsworth county line northeast to the Ellsworth-McPherson county line; K-4, from the Ellsworth-McPherson county line east to the west city limits of Lindsborg, 19.7 miles, crack repair. (State Funds)

Jewell—148-45 K-7153-01—K-148 culvert east of K-28, culvert repair. (State Funds)

Jewell-Mitchell—14-106 K-7729-01—K-14 from U.S. 24 northeast to the west junction of U.S. 36; K-14, from the east junction of U.S. 36 north to the Kansas-Nebraska state line, 38.3 miles, crack repair. (State Funds)

Republic—148-79 K-7154-01—K-148, two culverts, 1.1 and 1.2 miles east of U.S. 81, culvert repair. (State Funds)

Lincoln—181-53 K-7155-01—K-181, 6.6 miles north of K-18, culvert repair. (State Funds)

Morris—4-64 K-7156-01—K-4 culverts east of White City, culvert repair. (State Funds)

Ottawa—81-72 K-7714-01—U.S. 81, 1.2 miles north of K-106 junction then north 5.8 miles in the southbound lanes, and 7.5 miles north of the K-106 junction north 5.8 miles in the northbound lane, crack repair. (State Funds)

Wabaunsee, Morris, Geary—106 K-7736-01—Various locations in three-county area, 36 miles, crack repair. (State Funds)

District Three—Northwest

District—106 K-5927-99—Various locations in District 3, 453 miles, signing. (State Funds)

(continued)

Gove-Logan-Russell—70-106 K-6857-01—I-70 interchanges at Oakley, Quinter and Bunker Hill, lighting. (State Funds)

Phillips-Norton—106 K-7742-01—K-60 from the junction of U.S. 36 north to the junction of K-383; K-383 from the east junction of U.S. 36 northeast to the Norton-Phillips county line; K-383 from the Norton-Phillips county line northeast to the junction of U.S. 183, 30 miles, sealing. (State Funds)

Rooks—24-82 K-7560-01—U.S. 24 from the Graham-Rooks county line east to the Rooks-Osborne county line, 31 miles, crack repair. (State Funds)

Sherman—70-91 K-7302-01—I-70 from the junction of K-27 east 10 miles, surfacing. (State Funds)

Sherman—27-91 K-7541-01—K-27 from the junction of U.S. 24B north to the Sherman-Cheyenne county line, 16.6 miles, recycling and overlay. (State Funds)

Sherman—70-91 K-7746-01—I-70 from the Colorado-Kansas state line east 17.2 miles, sealing. (State Funds)

Smith—92 K-7741-01—K-8 from the junction of U.S. 36 north to the Kansas-Nebraska state line; K-182 from the junction of U.S. 36 north to Bellaire; K-248 from the junction of old U.S. 36 north to the junction of U.S. 36, 17.9 miles, sealing. (State Funds)

Sheridan-Thomas—106 K-7751-01—U.S. 24 from the Thomas-Sheridan county line east to the junction of K-23; K-186 from the north city limits of Menlo north to the junction of U.S. 24; K-188 from Seguin north to the junction of U.S. 24; U.S. 24, from the junction of U.S. 83 east to the Thomas-Sheridan county line, 28.5 miles, sealing. (State Funds)

District Four—Southeast

Bourbon—39-6 K-7129-01—K-39 Pawnee Creek bridge 7.5 miles east of the east junction of K-3, bridge overlay. (State Funds)

Bourbon—7-6 K-7132-01—K-7 Mill Creek bridge 1.2 miles north of U.S. 54, bridge overlay. (State Funds)

Cherokee—96-11 K-7128-01—K-96 bridge over Shawnee Creek, 0.2 mile east of the east junction of U.S. 69, bridge overlay. (State Funds)

Cherokee—69-11 K-7708-01—U.S. 69/K-7 and Maple in the city of Columbus, traffic signals. (State Funds)

Greenwood—37 C-3389-01—County road 1.7 miles east and 2.2 miles north of Climax, 0.08 mile, grading, bridge and surfacing. (Federal Funds)

Miami—69-61 K-7757-01—U.S. 69 4.7 miles north of the Linn-Miami county line north 10.9 miles, overlay. (State Funds)

District Five—Southcentral

Barton-Rush—4-106 K-7773-01—K-4 from the Rush-Barton county line east to the west junction of U.S. 281; K-4 from the junction of U.S. 183 east to the Rush-Barton county line, 25.1 miles, crack repair. (State Funds)

Barton-Pawnee—56-106 K-7750-01—U.S. 56 from the Pawnee-Barton county line northeast to the east city limits of Pawnee Rock; U.S. 56 from the east city limits of Larned northeast to the Pawnee-Barton county line, 8 miles, slurry seal. (State Funds)

Cowley—18-166 M-1912-01—U.S. 166 beginning approximately 0.1 mile east of the north junction of U.S. 77 then east to the Cowley-Chautauqua county line, 28 miles, overlay. (State Funds)

Cowley—18-77 M-1913-01—U.S. 77 from the Oklahoma-Kansas state line north to the south city limits of Arkansas City, 3 miles, overlay. (State Funds)

Edwards—50-24 K-7761-01—U.S. 50 from the Ford-Edwards county line east to the west city limits Kinsley, 8.3 miles, crack repair. (State Funds)

Kingman—54-48 K-7574-01—U.S. 54 from the junction of K-17 east to the Kingman-Sedgwick county line, 7 miles, sealing. (State Funds)

Kiowa—400-49 K-7593-01—U.S. 400 from the Ford-Kiowa county line east to the junction of U.S. 54, 6.3 miles, sealing. (State Funds)

District Six—Southwest

Ford-Hodgeman—106 K-7748-01—U.S. 283 from the Ford-Hodgeman county line north 11.4 miles; U.S. 50 from the 0.2 mile east of the east junction of U.S. 283, east to 1 mile east of county route 257, 22.3 miles, slurry seal. (State Funds)

Grant-Stevens—25-106 K-7747-01—K-25 from the Grant-Stevens county line north to the south city limits of Ulysses; K-25 from the east junction of U.S. 56 north to the Stevens-Grant county line, 26.4 miles, crack repair. (State Funds)

Gray—50-35 K-7349-01—U.S. 50/U.S. 400 and 5th Street in the city of Cimarron, traffic signals. (State Funds)

Lane—51 C-3138-01—County road 4.5 miles east of Dighton then north 10.5 miles, surfacing. (Federal Funds)

Proposals will be issued upon request to all prospective bidders who have been prequalified by the Kansas Department of Transportation on the basis of financial condition, available construction equipment and experience. Also, a statement of unearned contracts (Form No. 284) must be filed. There will be no discrimination against anyone because of race, age, religion, color, sex, handicap or national origin in the award of contracts.

Each bidder shall file a sworn statement executed by or on behalf of the person, firm, association or corporation submitting the bid, certifying that such person, firm, association or corporation has not, either directly or indirectly, entered into any agreement, participated in any collusion, or otherwise taken any action in restraint of free competitive bidding in connection with the submitted bid. This sworn statement shall be in the form of an affidavit executed and sworn to by the bidder before a person who is authorized by the laws of the state to administer oaths. The required form of the affidavit will be provided by the state to each prospective bidder. Failure to submit the sworn statement as part of the bid approval package will make the bid nonresponsive and not eligible for award consideration.

Plans and specifications for the projects may be examined at the office of the respective county clerk or at the KDOT district office responsible for the work.

E. Dean Carlson
Secretary of Transportation

Doc. No. 023875

State of Kansas

Department of Transportation

Notice to Consulting Engineers

The Kansas Department of Transportation is seeking qualified consulting engineering firms for the project listed below. Seven signed copies of the response should be mailed to Neil Rusch, P.E., Assistant to the Director, Division of Engineering and Design, KDOT, Room 1084-West, Docking State Office Building, 915 S.W. Harrison, Topeka, 66612-1568. Responses shall be limited to four pages. Responses must be received in Room 1084-West by 5 p.m. June 16 for the consulting engineering firm to be considered.

From the firms expressing interest, the Consultant Selection Committee will select a list of the most highly qualified (not less than three, not more than five) and invite them to attend an individual interview conference. At this time, the consulting firms can more thoroughly discuss their experience related to the type of project at hand and will be expected to discuss, in some detail, their approach to this project and the personnel to be assigned to the project. Firms not selected to be short listed will be notified by letter.

The Consultant Negotiating Committee, appointed by the Secretary of Transportation, will conduct the discussions with the firms invited to the individual interview conferences. The committee will select the firm to perform the professional services required for completing the advertised project. After the selection of this firm, the remaining firms will be notified by letter of the outcome.

Project No. 54-48 K-7340-01

Project No. 17-48 K-7338-01

Kingman County

The scope of improvement for Project No. 54-48 K-7340-01 is to provide for the rehabilitation of US-54 from the east city limits of Kingman, east to 0.2 km east of K-17. The project is scheduled for plan completion in January 2002, and the estimated construction cost is \$5,602,000. The scope of improvement for Project No. 17-48 K-7338-01 is to provide for the replacement of Smoots Creek Bridge (042), 0.8 km north of US-54. The project is scheduled for plan completion in September 2001, and the construction estimate is \$778,000.

It is KDOT's policy to use the following criteria as the basis for selection of the consulting engineering firms:

1. Size and professional qualifications;
2. Experience of staff;
3. Location of firm with respect to proposed project;
4. Work load of firm; and
5. Firm's performance record.

E. Dean Carlson
Secretary of Transportation

Doc. No. 023863

State of Kansas

Board of Accountancy

Notice of Hearing on Proposed Administrative Regulations

A public hearing will be conducted at 10 a.m. Friday, August 13, in Room 106, Landon State Office Building, 900 S.W. Jackson, Topeka, to consider the adoption of proposed changes in existing rules and regulations of the Board of Accountancy.

This 60-day notice of the public hearing shall constitute a public comment period for the purpose of receiving written public comments on the proposed rules and regulations. All interested parties may submit written comments prior to the hearing to the executive director of the Board of Accountancy, Suite 556, Landon State Office Building, 900 S.W. Jackson, Topeka, 66612. All interested parties will be given a reasonable opportunity to present their views orally on the adoption of the proposed regulations during the hearing. In order to give all parties an opportunity to present their views, it may be necessary to request that each participant limit any oral presentation to five minutes.

Any individual with a disability may request accommodation in order to participate in the public hearing and may request the proposed regulations and economic impact statements in an accessible format. Requests for accommodation should be made at least five working days in advance of the hearing by contacting Shelly Myers at (785) 296-2162. Handicapped parking is located at the south end of Landon State Office Building, and the north entrance to the building is accessible to individuals with disabilities.

These regulations are proposed for adoption on a permanent basis. A summary of the proposed regulations and their economic impact follows.

74-4-10. Requirements for initial or reinstated permits. Changes in this regulation provide for the applicant to apply continuing education credit obtained in the permit issue year to prorated hours assessed. There is no economic impact to governmental agencies, the general public or certified public accountants.

74-5-103. Commissions and referral fees. Changes in this regulation update the effective date of the AICPA professional standards adopted by reference. There is no economic impact to governmental agencies, the general public or certified public accountants.

74-5-104. Contingent fees. Changes in this regulation update the effective date of the AICPA professional standards adopted by reference and provide for clean-up language. There is no economic impact to governmental agencies, the general public or certified public accountants.

74-5-202. Auditing standards. Changes in this regulation update the effective date of the AICPA professional standards and the Kansas municipal audit guide adopted by reference. There is no economic impact to governmental agencies, the general public or certified public accountants.

74-5-203. Accounting principles. Changes in this regulation update the effective date of the AICPA profes-

(continued)

sional standards adopted by reference. There is no economic impact to governmental agencies, the general public or certified public accountants.

74-5-406. Firm names. This regulation has been amended as a result of legislation passed this year allowing firms to use fictitious names as long as they are not false or misleading. Changes set forth the guidelines a firm must follow when establishing a firm name. There is no economic impact to governmental agencies, the general public or certified public accountants.

74-11-6. Definitions. Changes in this regulation update the effective date of the AICPA professional standards adopted by reference and provide for cleanup language. There is no economic impact to governmental agencies, the general public or certified public accountants.

Copies of the regulations and the economic impact statement may be obtained by contacting the Board of Accountancy.

Susan L. Somers
Executive Director

Doc. No. 023855

(Published in the Kansas Register May 27, 1999.)

Summary Notice of Bond Sale[®]
McPherson County, Kansas
\$4,755,400
General Obligation Bonds, Series 1999
(General obligation bonds payable from
unlimited ad valorem taxes)

Sealed Bids

Subject to the notice of bond sale dated May 18, 1999, sealed bids will be received by the clerk of McPherson County, Kansas (the issuer), on behalf of the governing body at the McPherson County Courthouse, P.O. Box 676, McPherson, KS 67460, until 1 p.m. June 8, 1999, for the purchase of \$4,755,400 principal amount of General Obligation Bonds, Series 1999. No bid of less than 100 percent of the principal amount of the bonds and accrued interest thereon to the date of delivery will be considered.

Bond Details

The bonds will consist of fully registered bonds in the denomination of \$5,000 or any integral multiple thereof, except one bond in the denomination of \$400 or such amount added to \$5,000 or an integral multiple thereof. The bonds will be dated June 1, 1999, and will become due on August 1 in the years as follows:

Year	Principal Amount
2000	\$140,000
2001	160,000
2002	165,000
2003	175,000
2004	180,000
2005	190,000
2006	195,000
2007	205,000
2008	215,000
2009	225,000

2010	230,000
2011	245,000
2012	255,000
2013	265,000
2014	280,000
2015	295,000
2016	310,000
2017	325,000
2018*	340,000
2019	360,000

The bonds will bear interest from the date thereof at rates to be determined when the bonds are sold as hereinafter provided, which interest will be payable semiannually on February 1 and August 1 in each year, beginning February 1, 2000.

Optional Book-Entry-Only System

The successful bidder may elect to have the bonds registered under a book-entry-only system administered through DTC.

Paying Agent and Bond Registrar

Kansas State Treasurer, Topeka, Kansas.

Good Faith Deposit

Each bid shall be accompanied by a good faith deposit in the form of a cashier's or certified check drawn on a bank located in the United States or a qualified financial surety bond in the amount of \$95,108 (2 percent of the principal amount of the bonds).

Delivery

The issuer will pay for printing the bonds and will deliver the same properly prepared, executed and registered without cost to the successful bidder on or about June 24, 1999, at DTC for the account of the successful bidder or at such bank or trust company in the contiguous United States as may be specified by the successful bidder.

Assessed Valuation and Indebtedness

The equalized assessed tangible valuation for computation of bonded debt limitations for the year 1998 is \$231,704,301. The total general obligation indebtedness of the issuer as of the date of delivery of the bonds, including the bonds being sold, is \$7,740,400.

Approval of Bonds

The bonds will be sold subject to the legal opinion of Gilmore & Bell, P.C., Wichita, Kansas, bond counsel, whose approving legal opinion as to the validity of the bonds will be furnished and paid for by the issuer, printed on the bonds and delivered to the successful bidder when the bonds are delivered.

Additional Information

Additional information regarding the bonds may be obtained from the clerk, (316) 241-8149, or from the financial advisor, Stifel, Nicolaus & Company, Inc., 250 N. Water, Suite 100, Wichita, KS 67202, Attention: Pat Hinojos, (316) 264-6321.

Dated May 18, 1999.

McPherson County, Kansas

Doc. No. 023872

(Published in the Kansas Register May 27, 1999.)

Summary Notice of Bond Sale

City of Topeka, Kansas

\$37,700,000*

**General Obligation Improvement
and Refunding Bonds**

Series 1999-A

**(General obligation bonds payable from
unlimited ad valorem taxes)**

Sealed Bids

Subject to the official notice of bond sale and preliminary official statement to be dated on or about May 28, 1999, sealed bids will be received by the city clerk of the City of Topeka, Kansas (the issuer), on behalf of the governing body of the city at City Hall, 215 E. 7th, Topeka, KS 66603, until 11 a.m. Tuesday, June 8, 1999, for the purchase of \$37,700,000 principal amount of General Obligation Improvement and Refunding Bonds, Series 1999-A. No bid of less than 98.50 percent of the aggregate principal amount of the bonds and accrued interest thereon to the date of delivery will be considered, and no supplemental interest payments will be considered.

Bond Details

The bonds will consist of fully registered bonds in the denomination of \$5,000 or any integral multiple thereof. The bonds will initially be registered in the name of Cede & Co., as nominee of the Depository Trust Company, New York, New York, to which payments of principal of and interest on the bonds will be made. Individual purchases of bonds will be made in book-entry form only. Purchasers will not receive certificates representing their interest in bonds purchased. The bonds will be dated June 1, 1999, and will become due on August 15 in the years as follows:

Year	Principal Amount
2003	\$2,775,000
2004	2,775,000
2005	2,425,000
2006	2,525,000
2007	2,250,000
2008	2,525,000
2009	2,500,000
2010	2,500,000
2011	2,275,000
2012	3,475,000
2013	4,300,000
2014	3,875,000
2015	625,000
2016	675,000
2017	700,000
2018	725,000
2019	775,000

The bonds will be subject to optional redemption prior to maturity as provided in the official notice of bond sale and preliminary official statement.

The bonds will bear interest from the date thereof at rates to be determined when the bonds are sold as hereinafter provided, which interest will be payable semiannually on February 15 and August 15 in each year, beginning February 15, 2000.

nually on February 15 and August 15 in each year, beginning February 15, 2000.

Paying Agent and Bond Registrar

The Kansas State Treasurer, Topeka, Kansas, is designated as the paying agent and bond registrar for the bonds.

Good Faith Deposit

Each bid shall be accompanied by a cashier's or certified check drawn on a bank located in the United States or a qualified financial surety bond in the amount of \$754,000 (2 percent of the principal amount of the bonds).

Delivery

The issuer will pay for printing the bonds and will deliver the same properly prepared, executed and registered at such bank or trust company in the contiguous United States as may be specified by the successful bidder without cost to the successful bidder within 45 days after the date of sale.

Assessed Valuation and Indebtedness

The total assessed valuation of taxable tangible property in the city for the year 1998 is \$798,159,738 (exclusive of motor vehicle assessed valuation). The total general obligation indebtedness of the issuer, following the concurrent issuance of the bonds and the city's Temporary Notes, Series 1999-A, in the aggregate principal amount of \$13,240,000 (less the Series 1998-B Notes in the principal amount of \$15,100,000, all of which mature on July 1, 1999), is \$133,080,000.

Approval of Bonds

The bonds will be sold subject to the legal opinion of Nichols and Wolfe Chartered, Topeka, Kansas, bond counsel, whose approving legal opinion as to the validity of the bonds will be furnished and paid for by the issuer and delivered to the successful bidder when the bonds are delivered.

Additional Information

Additional information regarding the bonds may be obtained from Randall Bailes, city controller, (785) 368-3970, fax (785) 368-3975; or from the city's financial advisor, CSG Advisors Incorporated, 4310 Madison Ave., Suite 200, Kansas City, MO 64111, (816) 531-1777, fax (816) 531-0503.

It is the city's intention to accept bids for this composite general obligation improvement and refunding bond issue, which will include approximately \$9,250,000 in improvement bond proceeds as well as provide funds for the purpose of refunding portions of the outstanding Series 1992-A, 1992-C, and 1994-A Bonds.

However, based upon market conditions, the city could decide not to proceed with the refunding component. In the event the city decides not to proceed with the refunding component, the city will accept bids on Tuesday, June 8, 1999, at 11 a.m. on only \$9,250,000 General Obligation Improvement Bonds, Series 1999-A, based upon the terms and conditions as set forth above in this notice of sale. The revised maturity schedule on the \$9,250,000 General Obligation Improvement Bonds, Series 1999-A, will be provided to bidders by the city's financial advisor not later than 1 p.m. Monday, June 7, 1999.

(continued)

Dated May 28, 1999.

(Published in the Kansas Register May 27, 1999.)

City of Topeka, Kansas
Iris E. Walker, City Clerk
City Hall
215 S.E. 7th
Topeka, KS 66603
(785) 368-3940

Summary Notice of Bond Sale
City of Sublette, Kansas
\$243,250
General Obligation Bonds, Series 1999
(General obligation bonds payable from
unlimited ad valorem taxes)

*The issuer may reduce the principal amount of the issue (1) due to sizing requirements for the refunding portion of the issue, or (2) as a result of the issuer's determination not to issue refunding bonds as a part of the issue.

Doc. No. 023874

State of Kansas**Secretary of State****Notice of Hearing on Proposed
Administrative Regulation**

A public hearing will be conducted at 9 a.m. Wednesday, July 28, in Room 254-E, State Capitol, 300 S.W. 10th Ave., Topeka, to consider proposed new Kansas Administrative Regulation 7-40-1, which pertains to the Revised Trademark Act. This regulation is proposed for adoption on a permanent basis.

K.A.R. 7-40-1 enacts a classification system of goods and services for filing trademarks and service marks with the Office of the Secretary of State. The regulation adopts the International Schedule of Classes of Goods and Services, 37 C.F.R. 6.1, by reference. This regulation will cause minimal economic impact on the Secretary of State and no economic impact on other governmental agencies or the general public.

This 60-day notice of public hearing constitutes a public comment period for the purpose of receiving written public comments on the proposed regulation. Comments may be submitted prior to the hearing to Melissa Wangemann, Legal Counsel, Office of the Secretary of State, 2nd Floor, State Capitol, 300 S.W. 10th Ave., Topeka, 66612.

All interested parties will be given a reasonable opportunity at the hearing to present their views. It may be necessary to request each participant to limit any oral presentation to five minutes.

Any individual with a disability may request accommodation in order to participate in the public hearing and may request the proposed regulation and economic impact statement in an accessible format. Requests for accommodation should be made at least five working days in advance of the hearing by contacting Melissa Wangemann at (785) 296-4801.

Copies of the regulation and the economic impact statement may be obtained at the address above or by calling (785) 296-2114.

Ron Thornburgh
Secretary of State

Doc. No. 023852

Sealed Bids

Subject to the notice of bond sale dated May 18, 1999, sealed bids will be received by the clerk of the City of Sublette, Kansas (the issuer), on behalf of the governing body at 103 S. Cody, P.O. Box 934, Sublette, KS 67877, until 4 p.m. June 7, 1999 for the purchase of \$248,000* principal amount of General Obligation Bonds, Series 1999. No bid of less than 100 percent of the principal amount of the bonds and accrued interest thereon to the date of delivery will be considered.

Bond Details

The bonds will consist of fully registered bonds in the denomination of \$1,000 or any integral multiple thereof, except one bond in the denomination of \$1,250. The bonds will be dated June 15, 1999, and will become due on September 1 in the years as follows:

Year	Principal Amount
2000	\$14,250
2001	22,000
2002	23,000
2003	23,000
2004	24,000
2005	25,000
2006	26,000
2007	27,000
2008	29,000
2010	30,000

The bonds will bear interest from the date thereof at rates to be determined when the bonds are sold as hereinafter provided, which interest will be payable semiannually on March 1 and September 1 in each year, beginning March 1, 2000.

Optional Book-Entry-Only System

The successful bidder may elect to have the bonds registered under a book-entry-only system administered through DTC.

Paying Agent and Bond Registrar

Kansas State Treasurer, Topeka, Kansas.

Good Faith Deposit

Each bid shall be accompanied by a good faith deposit in the form of a cashier's or certified check drawn on a bank located in the United States or a qualified financial surety bond in the amount of \$4,865 (2 percent of the principal amount of the bonds).

Delivery

The issuer will pay for printing the bonds and will deliver the same properly prepared, executed and registered without cost to the successful bidder on or about June 21, 1999, at DTC for the account of the successful

bidder or at such bank or trust company in the contiguous United States as may be specified by the successful bidder.

Assessed Valuation and Indebtedness

The equalized assessed tangible valuation for computation of bonded debt limitations for the year 1999 is \$5,844,581. The total general obligation indebtedness of the issuer as of the date of delivery of the bonds, including the bonds being sold, is \$308,000.

Approval of Bonds

The bonds will be sold subject to the legal opinion of Gilmore & Bell, P.C., Wichita, Kansas, bond counsel, whose approving legal opinion as to the validity of the bonds will be furnished and paid for by the issuer, printed on the bonds and delivered to the successful bidder when the bonds are delivered.

Additional Information

Additional information regarding the bonds may be obtained from the clerk, (316) 675-2326.

Dated May 18, 1999.

City of Sublette, Kansas

Doc. No. 023873

(Published in the Kansas Register May 27, 1999.)

Summary Notice of Bond Sale

Lyon County, Kansas

\$16,900,000

**General Obligation Sales Tax Bonds
Series 1999**

**(General obligation bonds payable from
unlimited ad valorem taxes)**

Sealed Bids

Subject to the notice of bond sale dated May 20, 1999, sealed bids will be received by the clerk of Lyon County, Kansas (the issuer), on behalf of the governing body at the Lyon County Courthouse, 402 Commercial, Emporia, KS 66801, until 10:30 a.m. June 10, 1999, for the purchase of \$16,900,000 principal amount of General Obligation Sales Tax Bonds, Series 1999. No bid of less than 100 percent of the principal amount of the bonds and accrued interest thereon to the date of delivery will be considered.

Bond Details

The bonds will consist of fully registered bonds in the denomination of \$5,000 or any integral multiple thereof. The bonds will be dated July 1, 1999, and will become due on September 1 in the years as follows:

Year	Principal Amount
2000	\$ 170,000
2001	550,000
2002	585,000
2003	620,000
2004	660,000
2005	690,000
2006	720,000
2007	745,000
2008	780,000

2009	810,000
2010	850,000
2011	885,000
2012	930,000
2013	975,000
2014	1,020,000
2015	1,070,000
2016	1,120,000
2017	1,180,000
2018	1,240,000
2019	1,300,000

The bonds will bear interest from the date thereof at rates to be determined when the bonds are sold as hereinafter provided, which interest will be payable semiannually on March 1 and September 1 in each year, beginning March 1, 2000.

Book-Entry-Only System

The bonds will be registered under a book-entry-only system administered through DTC.

Paying Agent and Bond Registrar

Kansas State Treasurer, Topeka, Kansas.

Good Faith Deposit

Each bid shall be accompanied by a good faith deposit in the form of a cashier's or certified check drawn on a bank located in the United States or a qualified financial surety bond in the amount of \$338,000 (2 percent of the principal amount of the bonds).

Delivery

The issuer will pay for printing the bonds and will deliver the same properly prepared, executed and registered without cost to the successful bidder on or about July 7, 1999, at DTC for the account of the successful bidder.

Assessed Valuation and Indebtedness

The equalized assessed tangible valuation for computation of bonded debt limitations for the year 1998 is \$189,290,965. The total general obligation indebtedness of the issuer as of the date of delivery of the bonds, including the bonds being sold, is \$19,240,000.

Approval of Bonds

The bonds will be sold subject to the legal opinion of Gilmore & Bell, P.C., Wichita, Kansas, bond counsel, whose approving legal opinion as to the validity of the bonds will be furnished and paid for by the issuer, printed on the bonds and delivered to the successful bidder when the bonds are delivered.

Additional Information

Additional information regarding the bonds may be obtained from the city clerk, (316) 342-4950, or from the financial advisor, George K. Baum & Company, Twelve Wyandotte Plaza, 120 W. 12th, Kansas City, MO 64105, (816) 474-1100.

Dated May 20, 1999.

Lyon County, Kansas

Doc. No. 023856

(Published in the Kansas Register May 27, 1999.)

Summary Notice of Sale
City of Hutchinson, Kansas
\$5,230,000
General Obligation Bonds, Series 1999-A
and
\$70,000
General Obligation Bonds
(Taxable Under Federal Law)
Series 1999-B
(General obligation bonds payable from
unlimited ad valorem taxes)

Sealed Bids

Subject to the notice of sale dated May 25, 1999, sealed bids will be received by the city clerk of the City of Hutchinson, Kansas, on behalf of the governing body at City Hall, 125 E. Ave. B, until 10 a.m. June 8, 1999, for the purchase of \$5,230,000 principal amount of General Obligation Bonds, Series 1999-A, and \$70,000 principal amount of General Obligation Bonds (Taxable Under Federal Law), Series 1999-B. No bid of less than the entire par value of each series of bonds, except a discount of not greater than .50 percent of the final par value of such series of bonds and accrued interest to the date of delivery, will be considered.

Bond Details

The Series 1999-A Bonds and the Series 1999-B Bonds (collectively, the bonds) will consist of fully registered bonds in the denomination of \$5,000 or any integral multiple thereof. The bonds will be dated June 1, 1999, and will become due on October 1 in the years as follows:

Series 1999-A bonds

Maturity October 1	Principal Amount
2000	\$ 40,000
2001	115,000
2002	170,000
2003	330,000
2004	400,000
2005	500,000
2006	470,000
2007	415,000
2008	520,000
2009	525,000
2010	140,000
2011	150,000
2012	155,000
2013	165,000
2014	175,000
2015	180,000
2016	190,000
2017	200,000
2018	210,000
2019	180,000

Series 1999-B Bonds (Taxable Under Federal Law)

Maturity October 1	Principal Amount
2000	\$10,000
2001	10,000

2002	10,000
2003	10,000
2004	5,000
2005	5,000
2006	5,000
2007	5,000
2008	5,000
2009	5,000

The bonds will bear interest from that date at rates to be determined when the bonds are sold as provided, which interest will be payable semiannually on April 1 and October 1 in each year, beginning April 1, 2000.

Paying Agent and Bond Registrar

Kansas State Treasurer, Topeka, Kansas.

Good Faith Deposit

Each bid shall be accompanied by a cashier's or certified check drawn on a bank located in the United States or a financial surety bond in a form that complies with the requirements set forth in the notice of sale in the amount of 2 percent of the principal amount of the applicable series of bonds.

Delivery

The city will pay for preparation of the bonds and will deliver the same properly prepared, executed and registered without cost to the successful bidder on or about June 28, 1999, at the offices of the Depository Trust Company, New York, New York.

Assessed Valuation and Indebtedness

The equalized assessed tangible valuation for computation of bonded debt limitations for the year 1998 is \$198,262,146. The total general obligation indebtedness of the city as of the date of the bonds, including the bonds being sold, is \$27,285,000.

Approval of Bonds

The bonds will be sold subject to the legal opinion of Logan Riley Carson & Kaup, L.C., Overland Park, Kansas, bond counsel, whose approving legal opinion as to the validity of each series of bonds will be furnished and paid for by the city and delivered to the successful bidder(s) when the applicable series of bonds is delivered.

Additional Information

Additional information regarding the bonds may be obtained from the city clerk, (316) 694-2613, or from bond counsel, Logan Riley Carson & Kaup, L.C., 9200 Indian Creek Parkway, Suite 230, Overland Park, KS 66210, (913) 661-0399.

Dated May 19, 1999.

City of Hutchinson, Kansas
 By: Ross Vander Hamm
 City Hall
 125 E. Ave. B
 Hutchinson, KS 67501

Doc. No. 023862

(Published in the Kansas Register May 27, 1999.)

**Summary Notice of Bond Sale
City of Leavenworth, Kansas
\$971,000
General Obligation Bonds
Series 1999A**

**(General obligation bonds payable from
unlimited ad valorem taxes)**

Sealed Bids

Subject to the official notice of bond sale and preliminary official statement dated May 25, 1999, sealed bids will be received by the city clerk of the City of Leavenworth, Kansas (the issuer), on behalf of the governing body of the city at City Hall, 100 N. 5th, Leavenworth, KS 66048, until 10 a.m. Tuesday, June 8, 1999, for the purchase of \$971,000 principal amount of General Obligation Bonds, Series 1999A. No bid of less than the entire par value of the bonds and accrued interest thereon to the date of delivery will be considered.

Bond Details

The bonds will consist of fully registered bonds in the denomination of \$5,000 or any integral multiple thereof, except one bond in either the denomination of, or including, \$6,000. The bonds will be dated June 1, 1999, and will become due on September 1 in the years as follows:

Year	Principal Amount
2000	\$ 96,000
2001	95,000
2002	95,000
2003	95,000
2004	95,000
2005	95,000
2006	100,000
2007	100,000
2008	100,000
2009	100,000

The bonds will be subject to optional redemption prior to maturity as provided in the official notice of bond sale and preliminary official statement.

The bonds will bear interest from the date thereof at rates to be determined when the bonds are sold as hereinafter provided, which interest will be payable semiannually on March 1 and September 1 in each year, beginning March 1, 2000.

Paying Agent and Bond Registrar

The Kansas State Treasurer, Topeka, Kansas.

Good Faith Deposit

Each bid shall be accompanied by a cashier's or certified check drawn on a bank located in the United States or a qualified financial surety bond in the amount of \$19,420 (2 percent of the principal amount of the bonds).

Delivery

The issuer will pay for printing the bonds and will deliver the same properly prepared, executed and registered at such bank or trust company in the contiguous United States as may be specified by the successful bidder

without cost to the successful bidder within 45 days after the date of sale.

Assessed Valuation and Indebtedness

The total assessed valuation of taxable tangible property in the city for the year 1998 is \$146,384,015. The total general obligation indebtedness of the issuer as of the date of the bonds, including the bonds being sold, is \$23,259,000, which includes temporary notes outstanding in the principal amount of \$8,038,000, of which \$1,133,000 will be retired out of the proceeds of the bonds herein offered for sale.

Approval of Bonds

The bonds will be sold subject to the legal opinion of Nichols and Wolfe Chartered, Topeka, Kansas, bond counsel, whose approving legal opinion as to the validity of the bonds will be furnished and paid for by the issuer and delivered to the successful bidder when the bonds are delivered.

Additional Information

Additional information regarding the bonds may be obtained from the city clerk, (913) 682-9201.

Dated May 25, 1999.

City of Leavenworth, Kansas
Carol Sadler, City Clerk
City Hall
100 N. 5th
Leavenworth, KS 66048

Doc. No. 023860

(Published in the Kansas Register May 27, 1999.)

**Summary Notice of Bond Sale
City of Wichita, Kansas
\$48,950,000**

**Water and Sewer Utility Revenue Bonds
Series 1999**

Details of the Sale

Subject to the terms and conditions of the complete official notice of bond sale dated as of May 11, 1999, prepared by the City of Wichita, Kansas, sealed, written bids shall be received at the office of the mayor, first floor, City Hall, 455 N. Main, Wichita, Kansas, until 10:30 a.m. Tuesday, June 8, 1999, for the purchase of the city's Water and Sewer Utility Revenue Bonds, Series 1999, which are hereinafter described. All bids shall be publicly opened, read aloud and tabulated by city staff on said date and at said time, and shall be thereafter presented to the governing body of the city at its regular meeting place in the City Council Room at City Hall for consideration and action at 11:30 a.m.

No oral or auction bids for the bonds shall be considered, and no bids for less than the entire issue of bonds shall be considered.

Bids shall be accepted only on the official bid form that has been prepared for this issue of bonds, which may be obtained from the city's director of finance. Bids may be submitted by mail or delivered in person, and must be received at the place and not later than the date and time

(continued)

hereinbefore specified. Each bid shall be accompanied by a good faith deposit in the form of a certified or cashier's check drawn on a bank located within the United States and made payable to the order of the city, or in the form of a financial surety bond payable to the order of the city and meeting requirements therefor as set forth in the official notice of bond sale, and shall be in an amount equal to 2 percent of the principal amount of the bonds.

Details of the Bonds

The bonds shall be issued as fully registered bonds in the denomination of \$5,000 or integral multiples thereof not exceeding the principal amount maturing in each year. The bonds are to be issued in book-entry-only form. The bonds shall be dated July 1, 1999, and shall bear interest, payable semiannually on April 1 and October 1 of each year, commencing October 1, 1999, at the rates specified by the successful bidder for the bonds. Certain of the bonds are subject to redemption as set forth in the official notice of bond sale. The bonds shall mature annually on each October 1 in each of the years and in the principal amounts as follows:

Principal Amount	Maturity Date
\$1,480,000	10/01/99
1,550,000	10/01/00
1,630,000	10/01/01
1,710,000	10/01/02
1,795,000	10/01/03
1,885,000	10/01/04
1,980,000	10/01/05
2,080,000	10/01/06
2,185,000	10/01/07
2,295,000	10/01/08
2,405,000	10/01/09
2,530,000	10/01/10
2,655,000	10/01/11
2,785,000	10/01/12
2,925,000	10/01/13
3,070,000	10/01/14
3,225,000	10/01/15
3,385,000	10/01/16
3,555,000	10/01/17
3,825,000	10/01/18

Payment of Principal and Interest

The Chase Manhattan Bank, New York, New York, shall serve as the bond registrar and paying agent for the bonds. Reference is made to the official notice of bond sale for information regarding payment of principal and interest to owners of the bonds.

Security for the Bonds

The bonds and the interest thereon shall constitute special obligations of the city, and shall be payable solely and only from the revenues derived by the city from the operation of the water and sewer utility, after payment of the costs of operation and maintenance. The bonds shall be on a parity with and co-equal in stature and priority to certain existing indebtedness of the water and sewer utility as described in the official notice of bond sale.

Delivery of the Bonds

On or about Thursday, July 8, 1999.

Legal Opinion

The bonds will be sold subject to the legal opinion of Hinkle Elkouri Law Firm L.L.C., Wichita, Kansas, bond counsel, whose fees will be paid by the city. Bond counsel's approving legal opinion as to the validity of the bonds will be printed on the bonds and delivered to the successful bidder upon delivery of the bonds. (Reference is made to the official notice of bond sale for a discussion of tax exemption and other legal matters.)

Official Statement

The city has authorized and directed preparation of a preliminary official statement in connection with the bonds. Said preliminary official statement is in a form "deemed final" by the city for purposes of the Securities and Exchange Commission Rule 15c2-12(b)(1), but is subject to revision, amendment and completion in the final official statement.

Not later than seven business days after the date of the sale of the bonds, the city shall furnish the successful bidder with a reasonable number of copies of the final official statement, without cost.

Continuing Disclosure

The city will execute a continuing disclosure certificate establishing an undertaking to provide ongoing disclosure concerning the city in connection with the bonds for the benefit of owners of the bonds, as required under Section (b)(5)(i) of Securities and Exchange Commission Rule 15c2-12. A copy of the continuing disclosure certificate is included as an appendix to the official statement.

Ratings and Bond Insurance

The city's outstanding water and sewer utility revenue bonds were rated "AAA" by Fitch Investors Service, Inc., "Aaa" by Moody's Investors Service, Inc. and "AAA" by Standard & Poor's Corporation. The city has applied to Standard & Poor's Corporation and Moody's Investors Service, Inc. for ratings on the bonds described herein. Financial Guaranty Insurance Company has made a commitment to issue a municipal bond insurance policy relating to the bonds and a commitment to support a bond reserve account by a surety bond, both to be effective as of the date of issuance of the bonds. The premiums for the bond insurance and the surety bond will be paid by the city. Reference is made to the official statement for a full and complete discussion and information relating to Financial Guaranty Insurance Company, the bond insurance policy and the surety bond.

Additional Information

For additional information regarding the city, the bonds and the sale, interested parties are invited to request copies of the complete official notice of bond sale and the city's preliminary official statement and official bid form for the bonds, all of which may be obtained from the undersigned.

Kristi McMinnville
Debt Coordinator, Department of Finance
City Hall, 12th Floor
455 N. Main
Wichita, KS 67202-1679
(316) 268-4143

Doc. No. 023854

(Published in the Kansas Register May 27, 1999.)

Summary Notice of Bond Sale
City of Norwich, Kansas
\$355,000
General Obligation Bonds, Series 1999
(General obligation bonds payable from
unlimited ad valorem taxes)

Sealed Bids

Subject to the notice of bond sale dated May 3, 1999, sealed bids will be received by the clerk of the City of Norwich, Kansas (the issuer), on behalf of the governing body at City Hall, 226 Main St., Norwich, KS 67118, until 7 p.m. June 7, 1999, for the purchase of \$355,000 principal amount of General Obligation Bonds, Series 1999. No bid of less than 100 percent of the principal amount of the bonds and accrued interest thereon to the date of delivery will be considered.

Bond Details

The bonds will consist of fully registered bonds in the denomination of \$5,000 or any integral multiple thereof. The bonds will be dated June 1, 1999, and will become due on September 1 in the years as follows:

Year	Principal Amount
2000	\$10,000
2001	15,000
2002	15,000
2003	15,000
2004	15,000
2005	15,000
2006	20,000
2007	20,000
2008	20,000
2009	20,000
2010	25,000
2011	25,000
2012	25,000
2013	25,000
2014	30,000
2015	30,000
2016	30,000

The bonds will bear interest from the date thereof at rates to be determined when the bonds are sold as hereinafter provided, which interest will be payable semiannually on March 1 and September 1 in each year, beginning March 1, 2000.

Optional Book-Entry-Only System

The successful bidder may *elect* to have the bonds registered under a book-entry-only system administered through DTC.

Paying Agent and Bond Registrar

Kansas State Treasurer, Topeka, Kansas.

Good Faith Deposit

Each bid shall be accompanied by a good faith deposit in the form of a cashier's or certified check drawn on a bank located in the United States or a qualified financial surety bond in the amount of \$7,100 (2 percent of the principal amount of the bonds).

Delivery

The issuer will pay for printing the bonds and will deliver the same properly prepared, executed and registered without cost to the successful bidder on or about June 29, 1999, at DTC for the account of the successful bidder or at such bank or trust company in the contiguous United States as may be specified by the successful bidder.

Assessed Valuation and Indebtedness

The equalized assessed tangible valuation for computation of bonded debt limitations for the year 1998 is \$2,321,511. The total general obligation indebtedness of the issuer as of the date of delivery of the bonds, including the bonds being sold, is \$895,000.

Approval of Bonds

The bonds will be sold subject to the legal opinion of Gilmore & Bell, P.C., Wichita, Kansas, bond counsel, whose approving legal opinion as to the validity of the bonds will be furnished and paid for by the issuer, printed on the bonds and delivered to the successful bidder when the bonds are delivered.

Additional Information

Additional information regarding the bonds may be obtained from the clerk, (316) 478-2278, or from the financial advisor, Ranson & Associates, Inc., 250 N. Rock Road, Suite 150, Wichita, KS 67206, Attention: Stephen E. Shogren, (316) 681-3123.

Dated May 3, 1999.

City of Norwich, Kansas

Doc. No. 023847

State of Kansas**Kansas Lottery****Temporary Administrative Regulations****Article 2.—LOTTERY RETAILERS**

111-2-34. Pull-tab retailer sales incentive. In addition to the compensation specified in K.A.R. 111-2-4 and K.A.R. 111-2-6, for the period from May 3, 1999, through June 25, 1999, all Kansas lottery retailers certified to sell Kansas lottery pull-tabs, who purchase and have delivered a carton of any four current 50 cent pull-tab games, shall receive a carton of a \$1.00 pull-tab game selected by the lottery at no additional charge. (Authorized by and implementing K.S.A. 1998 Supp. 74-8710; effective, T-111-12-21-98, Dec. 10, 1998; amended, T-111-5-5-99, April 23, 1999.)

Article 4.—INSTANT GAME RULES**COUNTRY STAMPEDE DRAWING**

111-4-1444. Name of drawing. (a) The Kansas lottery shall conduct an instant ticket drawing entitled "Country Stampede Drawing." The date of the drawing shall coincide with the annual "Country Stampede Music Festival" at Tuttle Creek River Pond State Park, Manhattan, Kansas.

(continued)

(b) The receptacle or drum shall be open for entries during lottery selling hours at the "Country Stampede Music Festival" in June each year on Thursday through Sunday until immediately prior to the drawing on Sunday. Ten tickets shall be drawn at approximately 8:00 p.m. on Sunday. This drawing shall take place at the lottery selling both at Tuttle Creek River Pond State Park, Manhattan, Kansas.

(c) Rules applicable to the "Country Stampede" are contained in K.A.R. 111-3-1 *et seq.* and 111-4-1444 through 111-4-1449. (Authorized by and implementing K.S.A. 1998 Supp. 74-8710; effective, T-111-5-5-99, April 23, 1999.)

111-4-1445. Location of drawing. The "Country Stampede Drawing" shall be held at Tuttle Creek River Pond State Park, Manhattan, Kansas, on Sunday, the final day of the "Country Stampede Music Festival. The drawing will be held at the lottery selling location at Tuttle Creek River Pond State Park, Manhattan, Kansas. (Authorized by and implementing K.S.A. 1998 Supp. 74-8710; effective, T-111-5-5-99, April 23, 1999.)

111-4-1446. Prizes. The 10 winners selected at the "Country Stampede Drawing" specified in subsection (b) of K.A.R. 111-4-1444 on Sunday shall receive a prize of not less than \$100. (Authorized by and implementing K.S.A. 1998 Supp. 74-8710; effective, T-111-5-5-99, April 23, 1999.)

111-4-1447. Method of entry. Entry into the "Country Stampede Drawing" is accomplished by the process detailed in the following subparagraphs:

(a) Obtain a valid Kansas instant \$1.00 lottery ticket purchased from the lottery selling location at the "Country Stampede";

(b) Determine if the ticket is a winning ticket in accordance with that instant game rule. If the ticket is a winning ticket, it is not eligible for the "Country Stampede Drawing" and shall be redeemed in accordance with the instant game rules;

(c) If the ticket is a valid non-winning ticket, the ticket is eligible for winning the drawing and the holder of the ticket may enter the "Country Stampede Drawing";

(d) The holder of the non-winning ticket must complete the information form on the back of the ticket in a legible manner;

(e) The holder of the non-winning ticket must take the non-winning ticket with the completed information form on the back of the ticket to the location of the "Country Stampede Drawing," and place it in the receptacle or drum provided;

(f) The receptacle or drum shall be available and entries may be made at the times stated in K.A.R. 111-4-1444. Entries shall be allowed until the actual winner selection process begins;

(g) The holder of the ticket is not required to personally attend the "Country Stampede Drawing" or be present at the time of the drawing to be determined a winner;

(h) The drawing will be conducted at the approximate time listed in K.A.R. 111-4-1444.

(i) There is no limit to the number of entries a participant may make. (Authorized by and implementing

K.S.A. 1998 Supp. 74-8710(b); effective, T-111-5-5-99, April 23, 1999.)

111-4-1448. Determination of "Country Stampede Drawing" winners. (a) At least five minutes before the drawing, the person designated by the executive director shall announce to the audience that the winner selection process will begin. Any person wishing to enter the drawing who has not yet done so, shall immediately place his or her ticket(s) into the receptacle or drum at this time.

(b) Prior to closing the receptacle or drum prior to the drawing, the person designated by the executive director shall announce that entry into the "Country Stampede Drawing" is closed. No further entries will be accepted.

(c) The receptacle or drum shall be closed prior to the drawing. If a receptacle other than a drum is used, it shall be capable of being mixed with a shovel or by other means for two minutes. If a drum is used, it shall be rotated a minimum of 10 times to ensure random selection.

(d) The executive director shall designate one individual of his choice to participate in the selection process.

(e) At approximately 8:00 p.m., the selection of "Country Stampede Drawing" shall be accomplished by the individual designated by the executive director, using a bare arm technique, who shall remove one ticket from the receptacle or drum, while looking away from the receptacle or drum in which all entries were placed. A person representing the executive director and a person representing Kansas lottery security, shall review the selected ticket to determine if the name stated on the information form located on the back of the selected ticket is legible. If the name is determined to be legible, the name of the winner shall be announced to the audience. This process shall be repeated until 10 valid winners have been selected. Three additional entries shall be drawn which will serve as alternate entries in the event one of the original winners cannot be located or may be determined to be ineligible, and will be marked in the order drawn as 1A, 1B, and 1C. Alternate entries will be used, if necessary, in the order drawn.

(f) The named person is not required to be present in order to win the "Country Stampede Drawing" prizes described in K.A.R. 111-4-1446. The security representative conducting the drawing shall be responsible for the final determination concerning the legibility of the name on any ticket drawn, and validity of the entry, but regardless of the number of entries a person whose name appears on a valid entry drawn in the "Country Stampede Drawing" has made, he or she shall not be eligible to win more than one prize. The first prize winning ticket drawn for such an entrant invalidates all other entries for the "Country Stampede Drawing" for that entrant.

(g) A person whose valid ticket has been drawn from the receptacle or drum at each drawing shall be determined a "Country Stampede Drawing" winner.

(h) Each winner shall be given a prize claim form to be completed and returned to the lottery;

(i) If the name on any ticket drawn is not legible, the ticket drawn will be void and the selection process shall be repeated until a valid winning ticket is selected. (Authorized by and implementing K.S.A. 1998 Supp. 74-8710; effective, T-111-5-5-99, April 23, 1999.)

111-4-1449. Co-sponsor drawings. Co-sponsors of the "Country Stampede Drawing" may hold a co-sponsor drawing in conjunction with local retailers, businesses and organizations at the drawing event. In no instance shall this drawing take place prior to the lottery "Country Stampede Drawing." Such drawing, if conducted, shall be a part of the lottery "Country Stampede Drawing" and prizes, in addition to those presented by the lottery, may be donated by the co-sponsor(s). The person drawing tickets for the lottery may draw additional tickets for the co-sponsor(s). At the end of the drawing event(s), all tickets except tickets drawn for use by the lottery shall be returned to the receptacle or drum. (Authorized by and implementing K.S.A. 74-8710; effective, T-111-5-5-99, April 23, 1999.)

**RULES FOR INSTANT GAME NO. 21
"LAST SUMMER OF THE CENTURY"**

111-4-1450. Name of game. The Kansas lottery shall conduct an instant winner lottery game entitled "Last Summer of the Century" commencing on or after April 26, 1999. The specific rules for the "Last Summer of the Century" game are contained in K.A.R. 111-3-1 *et seq.* and 111-4-1450 through 111-4-1454. (Authorized by and implementing K.S.A. 1998 Supp. 74-8710; effective, T-111-5-5-99, April 23, 1999.)

111-4-1451. Definitions. The following definitions shall apply to the "Last Summer of the Century" instant lottery game:

(a) "Game symbols" are the numbers, letters, symbols, or pictures printed in each of the play areas of each instant game ticket and which determine if the ticket bearer is entitled to a prize. In this instant game, the game symbols are printed in black ink with matching captions. A game symbol appears in each of the 43 play spots within the five play areas. Each game symbol for this instant game is one of the following: \$2.⁰⁰ - \$5.⁰⁰ - 10.⁰⁰ - 15.⁰⁰ - 20.⁰⁰ - 25.⁰⁰ - 30.⁰⁰ - 50.⁰⁰ - 75.⁰⁰ - \$100\$ - \$500\$ - \$1000 - \$10000 - \$40000 - 01¢ - 05¢ - 10¢ - 25¢ - 50¢ - 01 - 02 - 03 - 04 - 05 - 06 - 07 - 08 - 09 - 10 - 11 - 12 - 13 - 14 - 15 - 16 - 17 - 18 - 19 - 20 - symbol of a sun - MAYBE NEXT TIME - GOOD LUCK - 2 - 3 - 4 - 5 - 6 - 7 - 8 - 9 - 10 - X - J - Q - K - A - BUST.

(b) "Game symbol captions" are the words or portions of words, letters or numbers printed beneath each game symbol in the play area and are used to repeat or explain the game symbol. The game symbol caption associated with each game symbol is as follows:

Game Symbol	Game Symbol Caption
\$2. ⁰⁰	TWO\$
\$5. ⁰⁰	FIVE\$
10. ⁰⁰	TEN\$
15. ⁰⁰	FIFTEEN
20. ⁰⁰	TWENTY
25. ⁰⁰	TWEN-FIV
30. ⁰⁰	THIRTY
50. ⁰⁰	FIFTY
75. ⁰⁰	SVTYFIV
\$100\$	ONE-HUN
\$500\$	FIVE-HUN
\$1000	ONETHOU
\$10000	10-THOU
\$40000	40-THOU
01¢	PENNY

05¢	NICKEL
10¢	DIME
25¢	QUARTER
50¢	HALF
01	ONE
02	TWO
03	THR
04	FOR
05	FIV
06	SIX
07	SEV
08	EGT
09	NIN
10	TEN
11	ELVN
12	TWLV
13	THRTN
14	FORTN
15	FIFTN
16	SIXTN
17	SEVTN
18	EGHTN
19	NINTN
20	TWENTY
Symbol of a sun	
MAYBE NEXT TIME	
GOOD LUCK	
2	TWO
3	THR
4	FOR
5	FIV
6	SIX
7	SEV
8	EGT
9	NIN
10	TEN
J	JAK
Q	QEN
K	KNG
A	ACE
BUST	BUST
X	XXX

(c) "Ticket validation number" means a unique number appearing on each ticket which is used to validate winning tickets. For this instant game, the ticket validation number is an 11-digit number which appears below the game symbols under the latex covering in the play area on the front of each instant ticket.

(d) "Book-ticket number" means the unique number appearing on each ticket which includes the number of the book from which it was removed and the serially assigned number of the ticket within that book. For this instant game, the book-ticket number is an 8-digit book number followed by a dash and then a 3-digit ticket number. The ticket numbers in each book start with 000 and end with 059. The book-ticket number is printed in black ink on the back of each instant game ticket both below the information form and below the bar code.

(e) "Retailer validation code" means the small letters found under removable covering in the play area of each instant game ticket. The retailer uses this code to verify and validate winners which are to be paid by the retailer. In this instant game, the retailer validation code is a three-letter code printed and appearing in three of eight varying locations among the game symbols in each of the blackjack five play areas. The codes and their meanings are as follows: FIV = \$5.00; TEN = \$10.00; FTN = \$15.00; SXN = \$16.00; TWY = \$20.00; TRY = \$30.00; FRY =

(continued)

\$40.00; FTY = \$50.00; STF = \$75.00; HUN = \$100.00; and FHN = \$500.00.

(f) "Bar code" means the 16-digit bar-coded number appearing on the back of each ticket. (Authorized by and implementing K.S.A. 1998 Supp. 74-8710; effective, T-111-5-5-99, April 23, 1999.)

111-4-1452. Cost of ticket. The price of "Last Summer of the Century" instant tickets sold by a retailer shall be \$5.00 each. (Authorized by and implementing K.S.A. 1998 Supp. 74-8710; effective, T-111-5-5-99, April 23, 1999.)

111-4-1453. Determination of instant prize winners. An instant prize winner is determined for this instant game when the player removes or "scratches off" the removable layer of material covering the five separate play areas to reveal the game symbols and captions in each play area.

(a) Game 1 is an add-up game. A player removes the latex covering the game play area to reveal five play symbols and one prize symbol. If the five coins add-up to \$1.00 or more, the player wins the prize in the prize box. A player can win once in this game play area.

(b) Game 2 is a key number match game. The player will remove the scratch-off material to reveal one "LUCKY MILLENNIUM NUMBER" and eight "YOUR MILLENNIUM NUMBERS" with a prize amount below each of the "YOUR MILLENNIUM NUMBERS." If any of the "YOUR MILLENNIUM NUMBERS" match the "LUCKY MILLENNIUM NUMBER," the player wins the prize directly below the "YOUR MILLENNIUM NUMBERS" that match. If the player uncovers a symbol of a sun, the player wins all eight prizes. A player can win up to eight times in this game play area.

(c) Game 3 is a "Y2K" bonus game. The player removes the scratch-off material to reveal one play area. If a prize amount is revealed, the player can win that amount instantly. A player can win once in the bonus area.

(d) Game 4 is a tic-tac-toe game. If the player gets three 7's in any one row, column, or diagonal, the player wins the prize in the prize box. A player can win once in the tic-tac-toe area.

(e) Game 5 is blackjack. The player will remove the scratch-off material covering over the table area to reveal "HAND 1," "HAND 2," "HAND 3," "HAND 4" and "DEALER'S HAND." If the total value of a "HAND" is higher than the total value of the "DEALER'S HAND," the player wins the PRIZE directly below that "HAND." If the player gets "BLACKJACK" (21) in any "HAND," the player wins double the prize for that "HAND." An "A" equals 11 only. A "J," "Q" or a "K" equals 10. If the dealer busts, the player wins all four prizes. A player can win four times in this game play area.

(f) A player can win up to 15 times on a ticket.

(g) There is a second chance drawing for a Buick Century. It involves non-winning tickets and is not part of the prize structure or the programming. (Authorized by K.S.A. 1998 Supp. 74-8710(b), (c) and (i); implementing K.S.A. 1998 Supp. 74-8710(b), (c) and (i), and K.S.A. 74-8720(b) and (d); effective, T-111-5-5-99, April 23, 1999.)

111-4-1454. Number and value of instant prizes.

(a) There will be approximately 900,000 tickets ordered

initially for this instant game. The expected number and value of the instant prizes are as follows:

Prize	Game 1	Game 2	Game 3	Game 4	Game 5	Expected Number of Prizes in Game	Expected Value in Game
\$5						126,000	\$630,000
\$10						9,000	90,000
\$10(\$5x2)						10,800	108,000
\$10(\$2x5)						13,500	135,000
\$15						4,500	67,500
\$15(\$5x3)						3,900	58,500
\$16 (\$2x8) "Sun Symbol"		Game 2 only				5,100	81,600
\$20						3,600	72,000
\$20(\$5x4)						2,700	54,000
\$20(\$2x10)						2,700	54,000
\$30						1,350	40,500
\$30(\$2x15)						1,350	40,500
\$40(\$5x8) "Sun Symbol"		Game 2 only				2,100	84,000
\$50						1,800	90,000
\$50(\$25x2)						1,800	90,000
\$50(\$5x10)						1,800	90,000
\$75						900	67,500
\$75(\$25x3)						900	67,500
\$75(\$5x 15)						1,350	101,250
\$100						990	99,000
\$100(\$10x10)						1,050	105,000
\$500						420	210,000
\$1,000						30	30,000
\$1,000(\$100x10)						27	27,000
\$10,000	2	2	1	2	2	9	90,000
\$40,000	1	1	1	1	1	5	200,000
TOTAL						197,681	\$2,782,650

(b) The executive director may terminate the sale of tickets prior to the complete sale of all tickets. In this event, the number and value of prizes will be approximately proportional to the number of tickets actually sold. The odds of winning a prize in this game are one in 4.55.

(c) All prizes are subject to deductions provided by law.

(d) Additional ticket orders shall have the same prize structure, the same number of prizes per prize pool of 300,000 tickets and the same odds as were contained in the initial ticket order. (Authorized by K.S.A. 1998 Supp. 74-8710(b), (c) and (f); implementing K.S.A. 1998 Supp. 74-8710(b), (c) and (f), and K.S.A. 74-8720; effective, T-111-5-5-99, April 23, 1999.)

LAST SUMMER OF THE CENTURY DRAWING

111-4-1455. Name of drawing. The Kansas lottery shall conduct a drawing entitled "Last Summer of the Century Drawing" and will accept entries on and after May 24, 1999, and ending on Sunday, September 19, 1999, as specified in K.A.R. 111-4-1457. The drawing will be held soon after 6:00 p.m. on Sunday, September 19, 1999, at the Kansas state fair lottery building, Hutchinson, Kansas. Rules applicable to the "Last Summer of the Century Drawing" are contained in K.A.R. 111-4-1455 through 111-4-1460 and K.A.R. 111-3-1 *et seq.* (Authorized by and implementing K.S.A. 1998 Supp. 74-8710; effective, T-111-5-5-99, April 23, 1999.)

111-4-1456. Prize. (a) The winner of the grand prize at the "Last Summer of the Century Drawing," which will be conducted on September 19, 1999, shall receive a 2000 Buick Century automobile and cash with a total value of \$40,000.

(b) There will be 21 additional winners selected at the drawing and they shall each receive a \$2,000 cash prize.

(c) All prizes are subject to lottery validation, set-offs and deductions authorized by law.

(d) The winner of a prize shall claim the prize within 45 days in which his or her ticket was drawn or the person named on the ticket drawn will no longer be eligible for the prize. In such an event, the first eligible alternate entry drawn pursuant to subsection (f) of K.A.R. 111-4-1459 shall be declared the winner. (Authorized by and implementing K.S.A. 1998 Supp. 74-8710; effective, T-111-5-5-99, April 23, 1999.)

111-4-1457. Method of entry. (a) Entry into the "Last Summer of the Century Drawing" to be conducted on September 19, 1999, shall be accomplished as follows:

(1) Obtain a valid "Last Summer of the Century" Kansas instant lottery ticket;

(2) Determine if the ticket is a winning ticket in accordance with "Last Summer of the Century" game rules. If the ticket is a winning ticket, it is not eligible for the "Last Summer of the Century Drawing" and shall be redeemed in accordance with the instant game rules;

(3) If the ticket is a valid non-winning ticket, the ticket is eligible for the drawing and the holder of the ticket may enter the "Last Summer of the Century Drawing."

(4) The holder of the non-winning ticket must complete the information form on the back of the ticket in a legible manner. Only one name shall appear on a non-winning ticket entered.

(5) A receptacle or drum shall be available and entries may be made at the Kansas lottery building at the Kansas state fair between September 10, 1999, and September 19, 1999, for the September 19, 1999, drawing.

(6) All entries other than those entered at the Kansas state fair shall be mailed to "Last Summer of the Century Drawing," c/o Kansas lottery, P. O. Box 3361, Topeka, Kansas 66601-3561. Mailed entries must be received by morning mail pickup on Tuesday, September 14, 1999.

(7) The holder of the ticket is not required to personally attend the "Last Summer of the Century Drawing" or be present at the time of the drawing to be determined a winner;

(8) The drawing will be conducted soon after 6:00 p.m. on Sunday, September 19, 1999.

(b) There is no limit on the number of entries a person may make.

(c) Only valid non-winning "Last Summer of the Century" tickets which are mailed and received by the morning mail pickup in Topeka, Kansas on Tuesday, September 14, 1999, and non-winning "Last Summer of the Century" tickets entered at the Kansas state fair lottery building between September 10, 1999, and 6:00 p.m. on Sunday, September 19, 1999, shall be eligible for the drawing.

(d) Eligible entrants in the "Last Summer of the Century Drawing" must be 18 years of age or older.

(e) Completing the information form on the non-winning ticket and entering the ticket into the drawing constitutes authorization to publicly identify the person whose entry is drawn. (Authorized by and implementing K.S.A. 1998 Supp. 74-8710; effective, T-111-5-5-99, April 23, 1999.)

111-4-1458. Certification of drawing. (a) The "Last Summer of the Century Drawing" shall be personally observed by a member of the Kansas lottery security

department and a member of the Kansas lottery marketing department.

(b) Upon completion of the drawing, the security official and the event manager shall issue a report to the executive director, certifying that the name of each prize winner is correct, and that to the best of their knowledge the procedures required by these rules were followed in selecting the prize winner. (Authorized by and implementing K.S.A. 1998 Supp. 74-8710(b); effective, T-111-5-5-99, April 23, 1999.)

111-4-1459. Selection of winners. The following process shall be used for the selection of winners in the "Last Summer of the Century Drawing":

(a) Kansas lottery personnel shall pick up all mail containing "Last Summer of the Century Drawing" tickets at the United States Post Office in Topeka, Kansas, with the final pick up at the Topeka post office in the morning mail pickup on Tuesday, September 14, 1999.

(b) Lottery personnel shall transport the mail to the mail room where the envelopes will be opened and emptied into the receptacle or drum.

(c) The drawing shall be held at the Kansas state fair lottery building and shall be open to the public with lottery security personnel present. The drawing shall be audio and video taped.

(d) Following the morning mail pickup on Tuesday, September 14, 1999, the mailed entries will be opened by lottery personnel and placed in a secure receptacle and transported to the state fair to be placed in the drawing receptacle with the other entries. At the final drawing on Sunday, September 19, 1999, lottery security personnel will be present with the person designated by the executive director to perform the drawing. Prior to the drawing, the receptacle or drum shall be sealed and the contents mixed by rotating the drum 10 times. If a receptacle other than a drum is used, the contents shall be mixed with a shovel or by other means for at least three minutes.

(e) The designated individual shall then unseal the receptacle or drum, if a drum is used, or prepare the receptacle for a drawing, and using the bare-arm technique, while looking away, remove a single entry from the receptacle or drum. The person whose name appears on the entry shall be the winner of the prize identified in K.A.R. 111-4-1456, subject to validation by the lottery as set forth in these rules.

(f) After a single entry has been drawn on September 19, 1999, and the entry has been verified as valid, 27 more entries will be drawn, one at a time. The first 21 of the 27 valid entries drawn will receive a secondary prize of \$2,000. The last six entries drawn will serve as alternate entries. The alternate entries will be marked in order drawn, 1A, 2A, 3A, 4A, 5A and 6A. The alternate entries will be used only if the original winners cannot be located or are declared ineligible. The alternates will be used, if necessary, in the order drawn.

(g) The Kansas lottery security official present shall review each ticket drawn to determine the validity of the entry into the "Last Summer of the Century Drawing" in accordance with these regulations. If it is a valid entry and the name is legible, the event manager and the se-

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curity person present shall record the name of the winners and the winners shall be promptly notified.

(h) If the entry is determined to be ineligible, it shall be discarded by the security person present and another entry drawn. This procedure will be repeated until valid selections are obtained.

(i) Only non-winning "Last Summer of the Century" entry tickets are eligible for the drawing.

(j) All "Last Summer of the Century" tickets remaining in the drum or receptacle on September 19, 1999, after the winners have been selected and certified, shall be destroyed pursuant to K.A.R. 111-3-34. (Authorized by and implementing K.S.A. 1998 Supp. 74-8710(b); effective, T-111-5-5-99, April 23, 1999.)

111-4-1460. Rights of participants. Any Kansas "Last Summer of the Century" ticket entered into any of the "Last Summer of the Century Drawing" is disqualified from any other Kansas lottery prize or eligibility for which that ticket may have been redeemable. (Authorized by and implementing K.S.A. 1998 Supp. 74-8710(d); effective, T-5-5-99, April 23, 1999.)

**RULES FOR INSTANT GAME NO. 45
"SWINGING 60'S"**

111-4-1461. Name of game. The Kansas lottery shall conduct an instant winner lottery game entitled "Swinging 60's" commencing on or after April 26, 1999. The specific rules for the "Swinging 60's" game are contained in K.A.R. 111-3-1 *et seq.* and 111-4-1461 through 111-4-1464. (Authorized by and implementing K.S.A. 1998 Supp. 74-8710; effective, T-111-5-5-99, April 23, 1999.)

111-4-1462. Definitions. The following definitions shall apply to the "Swinging 60's" instant lottery game:

(a) "Game symbols" are the numbers, letters, symbols, or pictures printed in the play area of each instant game ticket and which determine if the ticket bearer is entitled to a prize. In this instant game, the game symbols are printed in black ink with matching captions. A game symbol appears in each of six play spots within the play area. Each game symbol for this instant game is one of the following: FREE - \$2.00 - \$5.00 - 10.00 - 15.00 - 60.00 - \$500\$.

(b) "Game symbol captions" are the words or portions of words, letters or numbers printed beneath each game symbol in the play area and are used to repeat or explain the game symbol. The game symbol caption associated with each game symbol is as follows:

Game Symbol	Game Symbol Caption
FREE	TICKET
\$2.00	TWO\$
\$5.00	FIV\$
10.00	TEN\$
15.00	FIFTEEN
60.00	SIXTY
\$500\$	FIVE-HUN

(c) "Ticket validation number" means a unique number appearing on each ticket which is used to validate winning tickets. For this instant game, the ticket validation number is an 11-digit number which appears on the front of each instant ticket and will be covered by latex.

(d) "Book-ticket number" means the unique number appearing on each ticket which includes the number of

the book from which it was removed and the serially assigned number of the ticket within that book. For this instant game, the book-ticket number is an 8-digit book number followed by a dash and then a 3-digit ticket number. The ticket numbers in each book start with 000 and end with 299. The book-ticket number is printed in black ink on the back of each instant game ticket both above the information form and below the bar code.

(e) "Retailer validation code" means the small letters found under removable covering in the play area of each instant game ticket. The retailer uses this code to verify and validate winners which are to be paid by the retailer. In this instant game, the retailer validation code is a three-letter code printed and appearing in three of eight varying locations among the game symbols. The codes and their meanings are as follows: FRE = FREE TICKET; TWO = \$2.00; FIV = \$5.00; TEN = \$10.00; FTN = \$15.00; SXY = \$60.00; and FHN = \$500.00.

(f) "Bar code" means the 16-digit bar-coded number appearing on the back of each ticket. (Authorized by and implementing K.S.A. 1998 Supp. 74-8710; effective, T-111-5-5-99, April 23, 1999.)

111-4-1463. Determination of instant prize winners. An instant prize winner is determined for this instant game when the player removes or "scratches off" the removable layer of material covering the play area to reveal the six prize amounts. This is a match three of six game. If three of the six concealed prize amounts match, the player wins the amount shown. No ticket will be eligible to win more than one prize. (Authorized by K.S.A. 1998 Supp. 74-8710(b), (c) and (i); implementing K.S.A. 1998 Supp. 74-8710(b), (c) and (i), and K.S.A. 74-8720(b) and (d); effective, T-111-5-5-99, April 23, 1999.)

111-4-1464. Number and value of instant prizes.

(a) There will be approximately 2,100,000 tickets ordered initially for this instant game. The expected number and value of the instant prizes are as follows:

Match	Prizes	Expected Number of Prizes in Game	Expected Value in Game
3 - Free's	FREE TICKET	255,500	\$0
3 - \$2.00's	\$2	84,000	168,000
3 - \$5.00's	\$5	44,800	224,000
3 - \$10.00's	\$10	12,950	129,500
3 - \$15.00's	\$15	7,000	105,000
3 - \$60.00's	\$60	7,700	462,000
3 - \$500.00's	\$500	35	17,500
TOTAL		<u>411,985</u>	<u>\$1,106,000</u>

(b) The executive director may terminate the sale of tickets prior to the complete sale of all tickets. In this event, the number and value of prizes will be approximately proportional to the number of tickets actually sold. The odds of winning a prize in this game are one in 5.10.

(c) All prizes are subject to deductions provided by law.

(d) Additional ticket orders shall have the same prize structure, the same number of prizes per prize pool of 300,000 tickets and the same odds as were contained in the initial ticket order. (Authorized by K.S.A. 1998 Supp. 74-8710(b), (c) and (f); implementing K.S.A. 1998 Supp. 74-8710(b), (c) and (f), and K.S.A. 74-8720; effective, T-111-5-5-99, April 23, 1999.)

**RULES FOR INSTANT GAME NO. 95
"DOUBLE DOUBLER"**

111-4-1465. Name of game. The Kansas lottery shall conduct an instant winner lottery game entitled "Double Doubler" commencing on or after April 26, 1999. The specific rules for the "Double Doubler" game are contained in K.A.R. 111-3-1 *et seq.* and 111-4-1465 through 111-4-1468. (Authorized by and implementing K.S.A. 1998 Supp. 74-8710; effective, T-111-5-5-99, April 23, 1999.)

111-4-1466. Definitions. The following definitions shall apply to the "Double Doubler" instant lottery game:

(a) "Game symbols" are the numbers, letters, symbols, or pictures printed in the play area of each instant game ticket and which determine if the ticket bearer is entitled to a prize. In this instant game, the game symbols are printed in black ink with matching captions. A game symbol appears in each of seven play spots within the play area. Each game symbol for this instant game is one of the following: \$1.00 - \$2.00 - \$5.00 - 20.00 - 40.00 - \$2500 - \$5000 - SINGLE PRIZE - DOUBLE PRIZE - DOUBLE DOUBLER.

(b) "Game symbol captions" are the words or portions of words, letters or numbers printed beneath each game symbol in the play area and are used to repeat or explain the game symbol. The game symbol caption associated with each game symbol is as follows:

Game Symbol	Game Symbol Caption
\$1.00	ONE\$
\$2.00	TWO\$
\$5.00	FIVE\$
20.00	TWENTY
40.00	FORTY
\$2500	TWYFHUN
\$5000	FIVETHOU
SINGLE PRIZE	
DOUBLE PRIZE	
DOUBLE DOUBLER	

(c) "Ticket validation number" means a unique number appearing on each ticket which is used to validate winning tickets. For this instant game, the ticket validation number is an 11-digit number which appears on the front of each instant ticket and will be covered by latex.

(d) "Book-ticket number" means the unique number appearing on each ticket which includes the number of the book from which it was removed and the serially assigned number of the ticket within that book. For this instant game, the book-ticket number is an 8-digit book number followed by a dash and then a 3-digit ticket number. The ticket numbers in each book start with 000 and end with 299. The book-ticket number is printed in black ink on the back of each instant game ticket both above the information form and below the bar code.

(e) "Retailer validation code" means the small letters found under removable covering in the play area of each instant game ticket. The retailer uses this code to verify and validate winners which are to be paid by the retailer. In this instant game, the retailer validation code is a three-letter code printed and appearing in three of eight varying locations among the game symbols. The codes and their meanings are as follows: ONE = \$1.00; TWO = \$2.00; FOR = \$4.00; FIV = \$5.00; TEN = \$10.00; TWY = \$20.00; FRY = \$40.00; and ETY = \$80.00.

(f) "Bar code" means the 16-digit bar-coded number appearing on the back of each ticket. (Authorized by and

implementing K.S.A. 1998 Supp. 74-8710; effective, T-111-5-5-99, April 23, 1999.)

111-4-1467. Determination of instant prize winners. An instant prize winner is determined for this instant game when the player removes or "scratches off" the removable layer of material covering the play area to reveal the six prize amounts and a "YOUR PRIZE LEVEL." Under the "YOUR PRIZE LEVEL" in the play area will be either the words "SINGLE PRIZE," the words "DOUBLE PRIZE," or the words "DOUBLE DOUBLER." This is a match three of six game which includes a "DOUBLE PRIZE" and a "DOUBLE DOUBLER" feature. If a player matches three like prize amounts and the words "SINGLE PRIZE" are revealed, the player wins the amount shown. If a player matches three like prize amounts and the words "DOUBLE PRIZE" are revealed, the player will win double the prize amount shown. If a player matches three like prize amounts and the words "DOUBLE DOUBLER" are revealed, the player will win four times the prize shown. A player can win one time on this ticket. (Authorized by K.S.A. 1998 Supp. 74-8710(b), (c) and (i); implementing K.S.A. 1998 Supp. 74-8710(b), (c) and (i), and K.S.A. 74-8720(b) and (d); effective, T-111-5-5-99, April 23, 1999.)

111-4-1468. Number and value of instant prizes. (a) There will be approximately 1,800,000 tickets ordered initially for this instant game. The expected number and value of the instant prizes are as follows:

Match	Prizes	Expected Number of Prizes in Game	Expected Value in Game
3 - \$1+(single prize)	\$1	138,000	\$138,000
3 - \$2+(single prize)	\$2	24,000	48,000
3 - \$1+(double prize)	\$2	48,000	96,000
3 - \$1+(double doubler)	\$4	18,000	72,000
3 - \$5+(single prize)	\$5	30,000	150,000
3 - \$5+(double prize)	\$10	18,000	180,000
3 - \$5+(double doubler)	\$20	12,000	240,000
3 - \$20+(double prize)	\$40	900	36,000
3 - \$40+(single prize)	\$40	600	24,000
3 - \$20+(double doubler)	\$80	90	7,200
3 - \$2,500+(single prize)	\$2,500	2	5,000
3 - \$5,000+(double prize)	\$10,000	2	20,000
3 - \$2,500+(double doubler)	\$10,000	4	40,000
		<u>289,598</u>	<u>\$1,056,200</u>

(b) The executive director may terminate the sale of tickets prior to the complete sale of all tickets. In this event, the number and value of prizes will be approximately proportional to the number of tickets actually sold. The odds of winning a prize in this game are one in 6.22.

(c) All prizes are subject to deductions provided by law.

(d) Additional ticket orders shall have the same prize structure, the same number of prizes per prize pool of 300,000 tickets and the same odds as were contained in the initial ticket order. (Authorized by K.S.A. 1998 Supp. 74-8710(b), (c) and (f); implementing K.S.A. 1998 Supp. 74-8710(b), (c) and (f), and K.S.A. 74-8720; effective, T-111-5-5-99, April 23, 1999.)

Gregory P. Ziemak
Executive Director

Doc. No. 023815

State of Kansas

Kansas Council on Developmental Disabilities

Request for Proposals

The Kansas Council on Developmental Disabilities (KCDD) announces the availability, pending Congressional action, of developmental disabilities funding totaling \$405,000 to be distributed by state plan activities. Approximate funding amounts available for each competition are listed in the parentheses following the program. Unless indicated, only one grant will be funded.

- I. For state plan goal activities focusing on community living in the following areas: Housing Initiatives (\$30,000); Computer Internet Service (\$5,000); and Innovative Transportation Initiatives (several projects, up to \$150,000 total).
- II. For state plan goal activities that focus on employment in the following area: Innovative Employment Initiatives (several projects of up to \$100,000 total); and Small Business Initiative (several projects up to \$20,000 each).

Application Process

To receive an application containing forms, instructions and information, contact the Kansas Council on Developmental Disabilities, Room 141, Docking State Office Building, 915 S.W. Harrison, Topeka, 66612, (785) 296-2608, e-mail kaberne@midusa.net.

Eligible Applicants

State, public, private profit or nonprofit organizations, institutions or agencies.

Project Duration

Except where noted, the projected duration for these projects is one year, beginning October 1, 1999 and ending September 30, 2000.

Council Share of the Project Cost

The maximum council contribution cannot exceed 75 percent of the annual project budget.

Matching Requirements

Successful applicants must contribute at least 25 percent or one-fourth of the actual annual project budget.

Evaluation and Selection

Completed applications will be given a project number, analyzed by a review committee and evaluated based on the following content: narrative, methodology, budget, qualifications of the applicant, and adherence to specific criteria included in the application. Additionally, applicants should be aware that the council and review committee will note whether the application addresses the needs of diverse populations and/or rural Kansans with developmental disabilities.

Grant project awards will depend upon the availability of federal developmental disability funding. Final decisions for grant project awards will be made by the KCDD.

Deadline

Completed applications will be accepted at the KCDD office until 5 p.m. July 7. No handwritten, faxed or single-spaced documents will be accepted. Completed applications received after the deadline will not be considered or returned.

Applicants will be notified of the KCDD decision by September 1.

Jane Rhys, Ph.D.
Executive Director

Doc. No. 023845

State of Kansas

Department of Wildlife and Parks

Permanent Administrative Regulations

Article 16.—WILDLIFE DAMAGE CONTROL

115-16-4. Big game control permit; application, requirements, and provisions.(a) Big game animals may be controlled when found destroying property or when creating a public safety hazard.

(b) A big game control permit shall be required to use any lethal method in controlling big game.

(c) Any owner or operator of land may apply to the secretary for a big game control permit when a big game animal is found destroying property. Any person may apply to the secretary for a big game control permit when a big game animal is creating a public safety hazard. The application shall be submitted on forms provided by the department, and each applicant shall provide the following information:

- (1) The name of the applicant;
 - (2) the address of the applicant;
 - (3) the telephone number of the applicant;
 - (4) the legal description of the land where the problem is occurring;
 - (5) a description of the problem including the number of acres involved; and
 - (6) other information as required by the secretary.
- (d) Issuance of a big game control permit may be denied by the secretary if any of the following conditions exists:

- (1) The permit application is unclear or incomplete.
- (2) The applicant does not agree to attempt to reduce numbers of big game by allowing hunting during the regular firearms season for the appropriate species of big game animal.
- (3) Evidence of property destruction or a public safety hazard caused by a big game animal is lacking.
- (4) Use of the lethal method of control would pose inordinate risk to the public or to the big game resource.
- (e) In addition to any big game control provisions specified in the permit, the following general big game control permit provisions shall apply:
 - (1) The permit shall be valid for a period not to exceed 45 days.
 - (2) The permit shall be valid for only the locations specified in the permit.

(3) The number and type of big game that may be killed shall be those specified on the permit.

(4) The killing of big game under a big game control permit shall be restricted to the permittee or to the permittee's designated agent. A designated agent shall have a valid hunting license, unless exempt according to state law, and shall be approved by the department.

(5) The lethal control method shall be as specified on the permit.

(6) Big game killed under permit authority may be possessed as authorized by K.A.R. 115-4-9 or otherwise disposed of as specified on the permit.

(f) Each permittee shall submit a report to the department within 10 days following expiration of the permit. Each permittee shall provide the following information:

- (1) The name of the permittee;
- (2) the permit number;
- (3) the number and type of big game killed;
- (4) the disposition of the big game killed; and
- (5) other information as required by the secretary.

(g) In addition to other penalties as prescribed by law, a big game control permit may be revoked by the secretary if either of the following conditions exists:

(1) The permit was secured through false representation.

(2) The permittee fails to meet permit requirements or violates permit conditions. (Authorized by K.S.A. 32-807 and 1999 SB 70, §3; implementing K.S.A. 32-1002, K.S.A. 32-1004, and 1999 SB 70, §3; effective Sept. 10, 1990; amended June 11, 1999.)

Article 17.—WILDLIFE, COMMERCIAL USES AUTHORIZED

115-17-21. Commercial harvest of feral pigeons.

(a) Feral pigeons may be commercially harvested by any person without regard to number or season, if the person is in possession of a valid hunting license, unless exempt from the hunting license requirement by state law.

(b) Legally taken feral pigeons, or any part of a legally taken feral pigeon, may be sold, purchased, possessed, and used for any purpose. (Authorized by and implementing K.S.A. 32-807 and K.S.A. 32-1002; effective June 11, 1999.)

Article 30—BOATING

115-30-10. Personal watercraft; definition, requirements, and restrictions. (a) Personal watercraft means a vessel that uses an inboard motor powering a jet pump as its primary source of propulsion and is designed to be operated by a person sitting, standing, or kneeling on the vessel rather than the conventional manner of sitting, standing, or kneeling inside the vessel.

(b) Personal watercraft shall be subject to all applicable laws and regulations that govern the operation, equipment, registration, numbering, and all other matters relating to vessels whenever a personal watercraft is operated on the waters of this state, except as modified below.

(1) A personal watercraft may not be operated unless each person aboard the personal watercraft is wearing a type I, type II, type III, or type V United States coast guard-approved personal floatation device.

(2) Each person operating a personal watercraft equipped by the manufacturer with a lanyard-type engine cutoff switch shall attach the lanyard to the operator's person, clothing, or personal floatation device, as appropriate.

(3) A person shall not operate a personal watercraft between sunset and sunrise.

(4) Each person shall operate a personal watercraft at no-wake speeds of five miles per hour or less when within 100 feet of any of the following:

- (A) A dock;
- (B) a boat ramp;
- (C) a person swimming;
- (D) a bridge structure;
- (E) a moored or anchored vessel;
- (F) a sewage pump-out facility; or
- (G) a nonmotorized watercraft.

(5) A person shall operate a personal watercraft in a reasonable and prudent manner. Maneuvers that unreasonably or unnecessarily endanger life, limb, or property shall be prohibited. This prohibition shall include weaving through congested vessel traffic or jumping the wake produced by another vessel at an unsafe distance.

(6) A person shall not operate a personal watercraft unless the person is facing forward.

(7) A person shall not operate or use a personal watercraft to tow a person on waterskis, kneeboards, inflatable crafts, or any other device unless the personal watercraft is designed to accommodate more than one person.

(8) A person under 16 years of age shall not operate a personal watercraft on the waters of this state unless a person 17 years of age or older is aboard the personal watercraft. However, any person under 16 years of age, but not less than 12 years of age, may operate a personal watercraft if the person has successfully completed a boating safety course of study approved by the department and has been issued a valid boating safety certificate.

(9) No person in possession of a personal watercraft shall permit another person under 16 years of age to operate the personal watercraft, unless a person above 17 years of age is aboard the personal watercraft, or unless the operator is at least 12 years of age and has met the boating safety and certificate requirements of paragraph (b)(8).

(c) A boat livery shall not lease, hire, or rent a personal watercraft to, or for the operation by, any person who is under 16 years of age unless the person is at least 12 years of age and has met the boating safety and certificate requirements of paragraph (b)(8).

(d) The provisions of paragraphs (b)(4), (5), (6), and (8) shall not apply to a person participating in a regatta, race, marine parade, tournament, or exhibition that has been authorized or permitted by the department or is otherwise exempt from this authorization or permit requirement. (Authorized by and implementing K.S.A. 32-1103 and K.S.A. 32-1119; effective June 13, 1994; amended June 11, 1999.)

Steven A. Williams
Secretary of Wildlife
and Parks

Doc. No. 023858

State of Kansas

Department of Health
and EnvironmentPermanent Administrative
RegulationsArticle 19.—AMBIENT AIR QUALITY STANDARDS
AND AIR POLLUTION CONTROL

28-19-720. New source performance standards. (a) 40 CFR part 60, and its appendices, revised as of July 1, 1998, are adopted by reference except for the following:

- (1) 40 CFR 60.4;
- (2) 40 CFR 60.9;
- (3) 40 CFR 60.10; and
- (4) 40 CFR 60.16.

(b) Unless the context clearly indicates otherwise, the following meanings shall be given to these terms as they appear in 40 CFR part 60.

(1) The term "administrator" shall mean the secretary or the secretary's authorized representative.

(2) The term "United States environmental protection agency" or any term referring to the United States environmental protection agency shall mean the department.

(3) The term "state" shall mean the state of Kansas. (Authorized by K.S.A. 1998 Supp. 65-3005; implementing K.S.A. 1998 Supp. 65-3008; effective Jan. 23, 1995; amended June 6, 1997; amended June 11, 1999.)

28-19-735. National emission standards for hazardous air pollutants. (a) 40 CFR part 61, and its appendices, revised as of July 1, 1998, are adopted by reference except for the following:

- (1) 40 CFR 61.04;
- (2) 40 CFR 61.16;
- (3) 40 CFR 61.17;
- (4) 40 CFR 61 subpart H;
- (5) 40 CFR 61 subpart I; and
- (6) 40 CFR 61 subpart K.

(b) Unless the context clearly indicates otherwise, the following meanings shall be given to these terms as they appear in 40 CFR part 61.

(1) The term "administrator" shall mean the secretary or the secretary's authorized representative.

(2) The term "United States environmental protection agency" or any term referring to the United States environmental protection agency shall mean the department.

(3) The term "state" shall mean the state of Kansas. (Authorized by K.S.A. 1998 Supp. 65-3005; implementing K.S.A. 1998 Supp. 65-3008; effective Jan. 23, 1995; amended June 6, 1997; amended June 11, 1999.)

28-19-750. Hazardous air pollutants; maximum achievable control technology. (a) 40 CFR part 63 and its appendices, revised as of July 1, 1998, are adopted by reference, except for the following:

- (1) 40 CFR 63.12;
- (2) 40 CFR 63.13;
- (3) 40 CFR 63.15;
- (4) 40 CFR 63.40 through 63.44; and
- (5) 40 CFR part 63, subpart E.

(b) Unless the context clearly indicates otherwise, the following meanings shall be given to the following terms as they appear in 40 CFR part 63:

(1) The term "administrator" shall mean the secretary or the secretary's authorized representative.

(2) The term "United States environmental protection agency" or any term referring to the United States environmental protection agency shall mean the department.

(3) The term "state" shall mean the state of Kansas. (Authorized by K.S.A. 1998 Supp. 65-3005; implementing K.S.A. 1998 Supp. 65-3008; effective Jan. 23, 1995; amended June 6, 1997; amended June 11, 1999.)

Clyde D. Graeber
Acting Secretary of Health
and Environment

Doc. No. 023857

State of Kansas

Department of Transportation

Notice to Consulting Engineers

The Kansas Department of Transportation is seeking qualified consulting engineering firms for the projects listed below. Seven signed copies of the response should be mailed to Neil Rusch, P.E., Assistant to the Director, Division of Engineering and Design, KDOT, Room 1084-West, Docking State Office Building, 915 S.W. Harrison, Topeka, 66612-1568. Responses shall be limited to four pages. Responses must be received in Room 1084-West by 5 p.m. June 16 for the consulting engineering firm to be considered.

From the firms expressing interest, the Consultant Selection Committee will select a list of the most highly qualified (not less than three, not more than five) and invite them to attend an individual interview conference. At this time, the consulting firms can more thoroughly discuss their experience related to the type of project at hand and will be expected to discuss, in some detail, their approach to this project and the personnel to be assigned to the project. Firms not selected to be short listed will be notified by letter.

The Consultant Negotiating Committee, appointed by the Secretary of Transportation, will conduct the discussions with the firms invited to the individual interview conferences. The committee will select the firm to perform the professional services required for completing the advertised project. After the selection of this firm, the remaining firms will be notified by letter of the outcome.

Project No. 55-96 K-7378-01

Sumner County

The scope of improvement is to provide for the replacement of the Cowskin Creek Bridge (115), 9.2 km (5.7 miles) north of US-81. The project is scheduled for plan completion in November 2002, and the estimated construction estimate is \$1,028,000.

Project No. 27-100 K-7375-01

Wallace County

The scope of improvement is to provide for the replacement of the Eagle Trail Creek Bridge (011), 1.0 km (0.6 miles) south of US-40. The project is scheduled for plan completion in November 2002, and the estimated construction estimate is \$927,000.

Project No. 54-8 K-6811-01
Butler County

The scope of improvement is to provide for the reconstruction of the northbound lanes from US-400, north 13.6 km (8.5 miles) to the end of the four-lane divided, 0.5 miles south of El Dorado. This will include the replacement of the Turkey Creek Bridge (013), Cave Springs Creek Bridge (015), Turkey Creek Bridge (017), and the Walnut River Drainage Bridge (019); and the removal of the abandoned BN Railroad Bridge (011). The project is scheduled for plan completion in March 2003, and the estimated construction estimate is \$10,658,000.

Project No. 54-48 K-7340-01
Project No. 17-48 K-7338-01
Kingman County

The scope of improvement for Project No. 54-48 K-7340-01 is to provide for the rehabilitation of US-54 from the east city limits at Kingman, east to 0.2 km east of K-17. The project is scheduled for plan completion in January 2002, and the construction estimate is \$5,602,000.00. The scope of improvement for Project No. 17-48 K-7338-01 is to provide for the replacement of Smoots Creek Bridge (042), 0.8 km north of US-54. The project is scheduled for plan completion in September 2001, and the construction estimate is \$778,000.

The scope of professional services includes providing for the *discovery phase* on the following projects. The discovery phase is intended to provide information about the projects that might impact their cost, scope or schedule. At the completion of the discovery phase, KDOT will determine whether to proceed with the design services.

Project No. 7-19 K-7426-01
Crawford County

The scope of improvement is to provide for the replacement of the west fork Dry Wood Creek Bridge (017), 14.2 km (8.8 miles) north of K-57. The project is scheduled for plan completion in fiscal year 2005, and the construction estimate is \$545,000.

Project No. 181-62 K-7393-01
Mitchell County

The scope of improvement is to provide for the replacement of the north branch Spillman Creek Drainage Bridge (033), 5.0 km (3.1 miles) northwest of the Lincoln County line, and the Clay Creek Drainage Bridge (035), 19.2 km (11.9 miles) northeast of the Lincoln County line. The project is scheduled for plan completion in fiscal year 2004, and the construction estimate is \$1,079,000.

It is KDOT's policy to use the following criteria as the basis for selection of the consulting engineering firms:

1. Size and professional qualifications;
2. Experience of staff;
3. Location of firm with respect to proposed project;
4. Work load of firm; and
5. Firm's performance record.

E. Dean Carlson
Secretary of Transportation

Doc. No. 023831

State of Kansas

Secretary of State

I, Ron Thornburgh, Secretary of State of the State of Kansas, do hereby certify that each of the following bills is a correct copy of the original enrolled bill now on file in my office.

In Testimony Whereof, I have hereunto subscribed my name and affixed my official seal.

Ron Thornburgh
Secretary of State

(Published in the Kansas Register May 27, 1999.)

SENATE BILL No. 170

AN ACT concerning certain claims against the state, making appropriations, authorizing certain transfers, imposing certain restrictions and limitations, and directing or authorizing certain disbursements, procedures and acts incidental to the foregoing

Be it enacted by the Legislature of the State of Kansas:

Section 1. For the fiscal year ending June 30, 1999, appropriations are hereby made, restrictions and limitations are hereby imposed, and transfers disbursements, procedures and acts incidental to the foregoing are hereby directed or authorized as provided in this act.

Sec. 2. The department of revenue is hereby authorized and directed to pay the following amounts from the motor-vehicle fuel tax refund fund, for claims not filed within the statutory filing period prescribed in K.S.A. 79-3458 and amendments thereto, to following claimants:

Aller, Terry RR #4 Box 187A Hiawatha, KS 66434	\$122.34
Atchison, City of 515 Kansas Avenue Atchison, KS 66002	\$693.22
Atomic Transport Inc PO Box 1045 Winnipeg, MB Canada R3C 2XC	\$541.44
B & B Lumber 10808 W 39th St South Wichita, KS 67215	\$236.20
Bailey, Harlan Rt 3 Box 58 Sabetha, KS 66534	\$30.00
Bar C Ranch Rqute 1 Box 25 Sylvan Grove, KS 67481	\$187.43
Bates, G.A. & Arlene M 9657 Saline Rd Oskaloosa, KS 66066	\$105.42
Bauck, Glenn R 23055 S Hwy 368 Vassar, KS 66543	\$84.00
Bornholdt, Tim 126 Chisholm Rd Inman, KS 67546	\$123.60
Brewer, J W 776 Hwy 4 Hope, KS 67451	\$66.54
Brey, Charles L 10612 Osage Rd Oskaloosa, KS 66066	\$473.53
Bromley Quarry and Asphalt Inc. PO Box 670 Atchison, KS 66002	\$65.10

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Bryn Pleasant Farms Inc. RR 2 Box 125 Hiawatha, KS 66434	\$194.40	Flat Land Farms Inc. RR 1 Box 75 Leoti, KS 67861	\$139.97
Burns, E. Gene Rt 1 Box 83 Portis, KS 67474	\$36.66	Gant, Kevin Rt 1 Box 47 Wilsey, KS 66873	\$1,895.40
Butts Farms Rt 2 Box 479 Mulvane, KS 67110	\$6,893.82	Gary Johnson Farms 588 N Niles Rd Salina, KS 67401	\$105.06
CDS Lines Inc. 2170 Washington Rd Cannonsburg, PA 15317	\$1,716.30	Glickman Inc. PO Box 4309 Wichita, KS 67204	\$417.31
Canton-Galva USD 419 Box 317 Canton, KS 67428	\$12,264.70	Hamm, Gustav Rt 1 Box 33 Tampa, KS 67483	\$54.30
Carl, Tony A. Rt 1 Box 15 Wilsey, KS 66873	\$243.00	Hardman Wholesale Co. PO Box 10 404 N First St Osborne, KS 67473	\$555.01
Casey, Thomas E or Mary L 555 S Main Russell, KS 67665	\$33.78	Hartzell, Jim 19305 Scott Rd Erie, KS 66733	\$35.40
Churchbaugh, Donald 1138 N 650 Rd Baldwin City, KS 66006	\$162.00	Harvey Co Parks & Recreation PO Box 687 Newton, KS 67117	\$8.42
City of Herington PO Box 31 Herington, KS 67449	\$511.83	Hawkins, Howard A. RR 1 Box 61 Grenola, KS 67346	\$746.66
Constant, Deward & Josphine 8844 NW Landon Rd Topeka, KS 66618	\$16.40	Heiniger, Kenneth Box 24 Fairview, KS 66425	\$416.34
Conway, Greg L. 204 S Madison Plainville, KS 67663	\$36.30	Heller, Don RR 1 Box 141 Herington, KS 67449	\$202.50
Cotterill, Gary R 2 Box 228 Cherryvale, KS 67335	\$37.74	Herl, Moris R 1 Box 102 Quinter, KS 67752	\$202.50
Davis, Raymond 232 S Hwy 281 Portis, KS 67474	\$123.60	Herring, Wayne Route 2 Box 205 Meriden, KS 66512	\$640.80
Deibert, Glenn Rt 1 Box 94A Hoxie, KS 67740	\$787.14	Hi Plains Sand Inc. PO Box 96 1896 Ave M Kanopolis, KS 67454	\$2,513.95
Deibert, Glenn Rt 1 Box 94A Hoxie, KS 67740	\$649.98	Holle, Elvin L. 3071 24th Rd Bremen, KS 66412	\$32.16
Derowitsch, Max Box 116 Chester, NE 68327	\$37.20	Houghton, Leonard H RR 1 Box 85 Gypsum, KS 67448	\$164.92
Drake, Ula May Box 218 RR1 Leona, KS 66532	\$18.30	Independence Ready Mix Inc. PO Box 528 Independence, KS 67301	\$1,937.16
Dreyer Fert & Chem Inc. 306 E Santa Fe Burlingame, KS 66413	\$138.24	Jack Forster Co Erectors 1119 S Santa Fe Wichita, KS 67211	\$1,694.14
Esau, Elbert E. 13766 NW Remington Rd Newton, KS 67114	\$77.16	Janssen Farms Inc. 1835 Y Ave Geneseo, KS 67444	\$118.38
Eskelsdon Farm 777 Union Road Herington, KS 67449	\$99.66	Johnson, Moore Rt 1 Box 62A Columbus, KS 66725	\$268.11
Filipi, Frank J. Jr RR 1 Box 83 Narka, KS 66960	\$39.00	Kaw Valley USD 321 411 W Lasley Box 160 St Marys, KS 66536	\$5,614.92
Finley, Delbert D. 19722 SE Flinthills Rd Latham, KS 67072	\$57.00		

Kellys Water Well Service R 2 Great Bend, KS 67530	\$765.54	McCauley, J R PO Box 167 Mayetta, KS 66509	\$392.20
Kempton, Doris J. Box 117 Grenola, KS 67346	\$194.40	McDonald Tank & Equip. PO Box 1265 620 Morton Great Bend, KS 67530	\$83.10
Knapp, Wayne 23420 Springdale Rd Easton, KS 66020	\$91.56	McGinnis, Jerry L. RR 3 Box 126A Fredonia, KS 66736	\$177.39
Knowles, Stephen J. Rt 1 Box 139 Kirwin, KS 67644	\$138.83	McIlvain, Lawrence A. Route 1 Box 120 Madison, KS 66860	\$118.20
Koch Materials Company PO Box 2338 Wichita, KS 67201	\$1,409.76	Miller, Frank Jr 3821 Stagg Hill Rd Manhattan, KS 66502	\$23.34
Kramer, Joseph H. 2041 130th Rd Piqua, KS 66761	\$9.66	Neilson & Son RR 1 Box 33 Mankato, KS 66956	\$319.63
Krey Farms Inc. Rt 1 Box 107 Rolla, KS 67954	\$136.57	Neilson & Son RR 1 Box 33 Mankato, KS 66956	\$37.20
Kunze, Valjene or Mildred 10440 Sherman Rd Leonardville, KS 66449	\$36.30	Newell, Ernest M. Box 96 Damar, KS 67632	\$43.50
Laidlaw Transit Inc. 200 SE 21st St Topeka, KS 66612	\$31,816.85	Otte, Clyde H. 525 24th Ave. Moundridge, KS 67107	\$28.20
Laidlaw Transit Inc. 200 SE 21st St Topeka, KS 66612	\$43,392.26	Pawnee Beefbuilders Inc. PO Box 134 RR 2 Larned, KS 67550	\$2,043.63
Laidlaw Transit Inc. 200 SE 21st St Topeka, KS 66612	\$20,563.61	Peters, Melvin 7910 S Oliver Newton, KS 67041	\$75.54
Laidlaw Transit Inc. 200 SE 21st St Topeka, KS 66612	\$563.71	Petr, Daniel D. 2045 11th Rd Blue Rapids, KS 66411	\$77.80
Laidlaw Transit Inc. 200 SE 21st St Topeka, KS 66612	\$1,025.80	Pikes Fertilizer 510 East Orange Girard, KS 66743	\$888.25
Lamont Hill Resort Inc. 22975 K 368 Vassar, KS 66543	\$476.60	Reese Limited 1103 Wentley Hiawatha, KS 66434	\$136.24
Lanter Company 1600 Collinsville Rd Madison, IL 62060	\$914.94	Rethman, Clem J. Jr RR #1 Box 100 Seneca, KS 66538	\$39.00
Lauer, Eddie 414 E Washington Box 794 St Francis, KS 67756	\$78.96	Riedy Farms Inc. 508 Oat Rd Hope, KS 67451	\$257.58
Lavender, Dale L. 11077 Ness Road Altamont, KS 67330	\$405.97	Riverside Township 618 E 58th St S Wichita, KS 67216	\$1,415.23
Leis, John A. 28719 W. Harry Garden Plain, KS 67050	\$175.68	Robben, Robert F. 4402 S 151st W Wichita, KS 67227	\$1,436.04
Litch, Wayne E. or Robert 621 SW Emporia Melvern, KS 66510	\$111.00	Roush, James L. 1260 Eisenhower Rd Princeton, KS 66078	\$199.42
Loewen, Peter F. Route 3 Box 94 Hillsboro, KS 67063	\$78.60	Schecher, Robert A. RR 1 Box 123 Everest, KS 66424	\$1,104.12
Maine, Russel A. 499 Glasgow St Lebo, KS 66856	\$39.90	Scheid, Lloyd H. 223 Vermont Holton, KS 66436	\$267.30
Mannebach, John 5959 N 183 W Colwich, KS 67030	\$228.74		

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Schmidt, Mark F. 906 W 160th S Caldwell, KS 67022	\$75.00	Vitt, Kenneth 2075 Lynx Rd NW Lebo, KS 66856	\$237.82
Silsby, James Boyd RR 1 Box 101 Mankato, KS 66956	\$4.26	Voth, Otto Rt 2 Box 80 Newton, KS 67114	\$44.40
Sommers, J W or Robert RR 1 Box 86 Towanda, KS 67144	\$87.42	Wagoner, Robert 624 N Washington Wellington, KS 67152	\$1,211.40
Stallbaumer, Dennis R1 Box 91 Señeca, KS 66538	\$21.00	Warren, Ray G. 317 N Buckner Derby, KS 67037	\$133.14
Steinlage, Dale F. RR 1 Box 83A Corning, KS 66417	\$75.00	Wichita Country Club PO Box 8105 Munger Station Wichita, KS 67208	\$703.89
Stryker, Billy J. 561 Apache Lane Waterville, KS 66548	\$35.76	Wiens, Walter 438 10th Ave Inman, KS 67546	\$30.00
Subterranean Inc. PO Box 337 Leon, KS 67074	\$39.90	Wildcat Concrete Service PO Box 750075 Topeka, KS 66675	\$260.37
Suther, Kenneth L. 10295 Bluff Creek Rd Blaine, KS 66549	\$89.94	Wilhelm, Dennis RR 1 Box 91 Rush Center, KS 67575	\$160.54
Teichgraeber Oil Inc. PO Box 471 El Dorado, KS 67042	\$351.41	Woodward, Delvin K. 666 Navajo Rd Wakefield, KS 67487	\$18.48
Thiel, Earl G. 20710 S Bone Springs Arlington, KS 67514	\$90.84	Wulf, Eldor W. 33424 W 15th St S Garden Plain, KS 67050	\$26.40
Thornton Cattle Co. RR 1 PO Box 115 Copeland, KS 67837	\$307.31	Zepp, Howard Dean 2035 NE 82nd Meriden, KS 66512	\$190.67
Timm Backhoe Partnership 530 State El Dorado, KS 67042	\$154.06	Zimbelman, Rell D. Route 2 Box 44 St Francis, KS 67756	\$213.19
Umscheid, Donald E. 8905 Rockenham Rd St George, KS 66535	\$34.86	<p>Sec. 3. The Kansas racing and gaming commission is hereby authorized and directed to pay the following amount from the state racing fund for reimbursement for legal fees and expenses incurred as a result of an alleged violation of racing law matter to the following claimant:</p>	
USD 222, Washington 115 North D Street Washington, KS 66968	\$20.28	<p>Kelly Clark, P.O. Box 135, Cimarron, KS 67835 c/o Curtis Campbell, Attorney at Law, P.O. Box 466 Cimarron, KS 67835</p>	
USD 231 PO Box 97 Gardner, KS 66030	\$8,810.91	<p>Sec. 4. The board of optometry examiners is hereby authorized and directed to pay the following amounts from the optometry fee fund for reimbursement for official travel expenses, invoices which were not presented in the proper fiscal year, to the following claimant:</p>	
USD 240-Twin Valley PO Box 38 Bennington, KS 67422	\$282.69	<p>Dr. Larry D. Stoppel, O.D. 318 C Street, Box 155 Washington, KS 77968</p>	
USD 248 401-415 N Summit Girard, KS 66743	\$1,322.50	<p>.....</p>	
USD 351 433 N Gilmore PO Box 487 Macksville, KS 67557	\$1,908.58	<p>Sec. 5. The Kansas animal health department is hereby authorized and directed to pay the following amount from the animal dealer fee fund as a refund of animal licensing fees to the following claimant:</p>	
USD 468-Healy 5006 N Dodge Road Healy, KS 67850	\$499.45	<p>Beverly M. Gilbert 10978 SW Tawakoni Road Augusta, KS 67010</p>	
USD 493 PO Box 21 Columbus, KS 66725	\$193.68	<p>Sec. 6. The Kansas department of health and environment is hereby authorized and directed to pay the following amount from the abandoned mined-land fund for engineering services rendered by the following claimant:</p>	
Valley Landscape 9411 W 73rd Valley Center, KS 67147	\$19.02	<p>Bogina, Hawley & Urkevich, Consulting Engineers 12510 W. 62nd Terrace, Suite 109 Shawnee, KS 66216</p>	
Vestal, Floyd RR 1 Box 27 Longton, KS 67352	\$5.80	<p>Sec. 7. (a) The department of administration is hereby authorized and directed to pay the following amount from the state leave payment reserve fund for accrued vacation leave separation pay to the following claimant:</p>	

David DePue
5708 SW 13th
Topeka, KS 66604 \$4,717.21

(b) The department of administration is hereby authorized and directed to pay the following amount from the canceled warrants payment fund for payment of an expired warrant to the following claimant:

Michael E. Gaito
4512 SE Oakbend Dr.
Berryton, KS 66409 \$100.00

(c) The department of administration is hereby authorized and directed to pay the following amount from the general administration account of the state general fund for an employee suggestion award program cash award to the following claimant:

Thomas P. Browne, Jr., 3730 SE 27th Terrace, Topeka, KS 66605,
c/o Carol Bonebrake, Attorney at Law, 1100 Nations Bank Tower,
534 Kansas Avenue, Topeka, KS 66603 \$5,000.00

Sec. 8. The university of Kansas medical center is hereby authorized and directed to pay the following amount from the parking fees fund for reimbursement for costs incurred to repair property damage to claimant's car which was parked at the university of Kansas medical center - Wichita's parking lot, to the following claimant:

Debbie A. Bennet
P.O. Box 372
Colwich, KS 67030 \$100.00

Sec. 9. The Kansas department of agriculture is hereby authorized and directed to pay the following amount from the water appropriation certification fund for reimbursement for damage to claimant's real property to the following claimant:

James V. Doran
Box 335
St. John, KS 67576 \$206.00

Sec. 10. (a) The department of social and rehabilitation services is hereby authorized and directed to pay the following amount from the state operations account of the state general fund for reimbursement of out-of-pocket expenses for psychiatric and other health care services incurred while claimant appealed denial of eligibility under the mental retardation/developmental disabilities program, to the following claimant:

K. Renee Karr
2412 Brookside Dr.
Lawrence, KS 66047 \$6,156.18

(b) The department of social and rehabilitation services is hereby authorized and directed to pay the following amount from the state operations account of the state general fund for payment of electric services rendered, the invoice for which was not presented in the proper fiscal year, to the following claimant:

Western Resources, Inc.
818 S. Kansas Ave.
Topeka, KS 66612 \$15,457.93

(c) The department of social and rehabilitation services is hereby authorized and directed to pay the following amount from the youth services aid and assistance account of the state general fund as reimbursement for attorney fees and other related expenses incurred in a child in need of care action, to the following claimant:

Roger and Emily LaBarge
201 N. 6th
Marysville, KS 66508 \$31,600.00

Sec. 11. (a) The department of human resources is hereby authorized and directed to pay the following amount from the employment security fund for payment of an expired warrant to the following claimant:

Sears Roebuck and Co.
4849 Greenville Ave., Suite 1000
Dallas, TX 75206 \$277,022.97

Sec. 12. (a) The department of corrections is hereby authorized and directed to pay the following amount from the amount allocated for Hutchinson correctional facility within the facilities operations account of the state general fund for reimbursement of personal property stolen by escaped inmates in the care, custody and control of the personnel at the Hutchinson correctional facility, to the following claimant:

Rex D. Santee
230 S. Ash
Pretty Prairie, KS 67570 \$4,500.00

(b) The department of corrections is hereby authorized and directed to pay the following amount from the amount allocated for Lansing correctional facility within the facilities operations account of the state general fund for loss or damage to the claimant's personal property while in the care, custody and control of the personnel at the Lansing correctional facility to the following claimant:

Floyd D. Sanders, #7119
PO Box 1568
Hutchinson, KS 67504-1568 \$35.00

Sec. 13. The department of revenue is hereby authorized and directed to pay the following amounts from the sales tax refund fund for sales tax paid for materials and services incorporated in a tax-exempt project, to the following claimants:

City of Topeka, Department of Parks and Recreation
215 SE 7th, Room 259
Topeka, KS 66603 \$1,397.47
Class, Ltd.
1200 Merle Evans Dr.
PO Box 266
Columbus, KS 66725 \$5,883.35

Sec. 14. (a) Except as otherwise provided by this act, the director of accounts and reports is hereby authorized and directed to draw warrants on the state treasurer in favor of the claimants specified in this act, upon vouchers duly executed by the state agencies directed to pay the amounts specified in such sections to the claimants or their legal representatives or duly authorized agents, as provided by law.

(b) The director of accounts and reports shall secure prior to the payment of any amount to any claimant, other than amounts authorized to be paid pursuant to section 2 as motor-vehicle fuel tax refunds or as transactions between state agencies as provided by this act, a written release and satisfaction of all claims and rights against the state of Kansas and any agencies, officers and employees of the state of Kansas regarding their respective claims.

Sec. 15. This act shall take effect from and after its publication in the Kansas register.

(Published in the Kansas Register May 27, 1999.)

HOUSE BILL No. 2092

AN ACT concerning children and juveniles; amending K.S.A. 38-1542, 75-7007, 75-7021, 75-7023, 75-7032, 76-172 and 79-4803 and K.S.A. 1998 Supp. 38-1502, 38-1528, 38-1543, 38-1562, 38-1565, 38-1583, 38-1602, 38-1604, 38-1624, 38-1636, 38-1640, 38-1663, as amended by section 8 of chapter 187 of the 1998 Session Laws of Kansas, 38-1664, 38-1673, 38-1681, 38-16129, 46-2801 and 75-7024 and repealing the existing sections; also repealing K.S.A. 75-7008 and 75-7009 and K.S.A. 1998 Supp. 38-1502, as amended by section 42 of 1999 House Bill No. 2191, 38-1502c and 38-1602a.

Be it enacted by the Legislature of the State of Kansas:

New Section 1. (a) The Kansas youth authority established by K.S.A. 75-7008 prior to amendment by this act hereby is abolished.

(b) All of the powers, duties and functions of the Kansas youth authority are hereby transferred to and conferred and imposed upon the Kansas advisory group on juvenile justice and delinquency prevention.

(c) The Kansas advisory group on juvenile justice and delinquency prevention shall be the successor in every way to the powers, duties and functions of the Kansas youth authority in which the same were vested prior to the effective date of this act. Every act performed in the exercise of such powers, duties and functions by or under the authority of the Kansas advisory group on juvenile justice and delinquency prevention shall be deemed to have the same force and effect as if performed by the Kansas youth authority in which such powers, duties and functions were vested prior to the effective date of this act.

(d) Whenever the Kansas youth authority is referred to or designated by a statute, contract or other document, such reference or designation shall be deemed to apply to the Kansas advisory group on juvenile justice and delinquency prevention.

(e) All of the records, memoranda, writings and property of the Kansas youth authority shall be and hereby are transferred to the Kansas

(continued)

advisory group on juvenile justice and delinquency prevention and such advisory group shall have legal custody of the same.

New Sec. 2. (a) (1) Whenever a person is adjudicated as a juvenile offender, the court upon motion of the state, shall hold a hearing to consider imposition of a departure sentence. The motion shall state that a departure is sought and the reasons and factors relied upon. The hearing shall be scheduled so that the parties have adequate time to prepare and present arguments regarding the issues of departure sentencing. The victim of a crime or the victim's family shall be notified of the right to be present at the hearing for the convicted person by the county or district attorney. The parties may submit written arguments to the court prior to the date of the hearing and may make oral arguments before the court at the hearing. The court shall review the victim impact statement, if available. Prior to the hearing, the court shall transmit to the defendant or the defendant's attorney and the prosecuting attorney copies of the predispositional investigation report.

(2) At the conclusion of the hearing or within 20 days thereafter, the court shall issue findings of fact and conclusions of law regarding the issues submitted by the parties, and shall enter an appropriate order.

(3) If a factual aspect of a crime is a statutory element of the crime or is used to determine crime severity, that aspect of the current crime of conviction may be used as an aggravating factor only if the criminal conduct constituting that aspect of the current crime of conviction is significantly different from the usual criminal conduct captured by the aspect of the crime. Subject to this provision, the nonexclusive lists of aggravating factors provided in subsection (b)(2) of K.S.A. 21-4716, and amendments thereto, and in subsection (a) of K.S.A. 21-4717, and amendments thereto, may be considered in determining whether substantial and compelling reasons exist.

(b) If the court decides to depart on its own volition, without a motion from the state, the court must notify all parties of its intent and allow reasonable time for either party to respond if they request. The notice shall state that a departure is intended by the court and the reasons and factors relied upon.

(c) In each case in which the court imposes a sentence that deviates from the presumptive sentence, the court shall make findings of fact as to the reasons for departure regardless of whether a hearing is requested.

(d) If the sentencing judge departs from the presumptive sentence, the judge shall state on the record at the time of sentencing the substantial and compelling reasons for the departure. When a departure sentence is appropriate, the sentencing judge may depart from the matrix as provided in this section. When a sentencing judge departs in setting the duration of a presumptive term of imprisonment:

(1) The presumptive term of imprisonment set in such departure shall not total more than double the maximum duration of the presumptive imprisonment term;

(2) the court shall have no authority to reduce the minimum term of confinement as defined within the sentencing matrix; and

(3) the maximum term for commitment of any juvenile offender to a juvenile correctional facility is age 22 years, 6 months.

(e) A departure sentence may be appealed as provided in K.S.A. 38-1681, and amendments thereto.

New Sec. 3. (a) A permanent guardian may be appointed after a finding of unfitness pursuant to K.S.A. 38-1583 and amendments thereto or with the consent and agreement of the parents.

(b) Upon appointment of the permanent guardian, the child in need of care proceeding shall be dismissed.

Sec. 4. K.S.A. 1998 Supp. 38-1502 is hereby amended to read as follows: 38-1502. As used in this code, unless the context otherwise indicates:

(a) "Child in need of care" means a person less than 18 years of age who:

(1) Is without adequate parental care, control or subsistence and the condition is not due solely to the lack of financial means of the child's parents or other custodian;

(2) is without the care or control necessary for the child's physical, mental or emotional health;

(3) has been physically, mentally or emotionally abused or neglected or sexually abused;

(4) has been placed for care or adoption in violation of law;

(5) has been abandoned or does not have a known living parent;

(6) is not attending school as required by K.S.A. 72-977 or 72-1111, and amendments thereto;

(7) except in the case of a violation of K.S.A. 41-727, subsection (j) of K.S.A. 74-8810 or subsection (m) or (n) of K.S.A. 79-3321, and amendments thereto, or, except as provided in subsection (a)(12) of K.S.A. 21-4204a and amendments thereto, does an act which, when committed by a person under 18 years of age, is prohibited by state law, city ordinance or county resolution but which is not prohibited when done by an adult;

(8) while less than 10 years of age, commits any act which if done by an adult would constitute the commission of a felony or misdemeanor as defined by K.S.A. 21-3105 and amendments thereto;

(9) is willfully and voluntarily absent from the child's home without the consent of the child's parent or other custodian;

(10) is willfully and voluntarily absent at least a second time from a court ordered or designated placement, or a placement pursuant to court order, if the absence is without the consent of the person with whom the child is placed or, if the child is placed in a facility, without the consent of the person in charge of such facility or such person's designee;

(11) has been residing in the same residence with a sibling or another person under 18 years of age, who has been physically, mentally or emotionally abused or neglected, or sexually abused; or

(12) while less than 10 years of age commits the offense defined in K.S.A. 21-4204a and amendments thereto.

(b) "Physical, mental or emotional abuse or neglect" means the infliction of physical, mental or emotional injury or the causing of a deterioration of a child and may include, but shall not be limited to, failing to maintain reasonable care and treatment, negligent treatment or maltreatment or exploiting a child to the extent that the child's health or emotional well-being is endangered. A parent legitimately practicing religious beliefs who does not provide specified medical treatment for a child because of religious beliefs shall not for that reason be considered a negligent parent; however, this exception shall not preclude a court from entering an order pursuant to subsection (a)(2) of K.S.A. 38-1513 and amendments thereto.

(c) "Sexual abuse" means any act committed with a child which is described in article 35, chapter 21 of the Kansas Statutes Annotated and those acts described in K.S.A. 21-3602 or 21-3603, and amendments thereto, regardless of the age of the child.

(d) "Parent," when used in relation to a child or children, includes a guardian, conservator and every person who is by law liable to maintain, care for or support the child.

(e) "Interested party" means the state, the petitioner, the child, any parent and any person found to be an interested party pursuant to K.S.A. 38-1541 and amendments thereto.

(f) "Law enforcement officer" means any person who by virtue of office or public employment is vested by law with a duty to maintain public order or to make arrests for crimes, whether that duty extends to all crimes or is limited to specific crimes.

(g) "Youth residential facility" means any home, foster home or structure which provides 24-hour-a-day care for children and which is licensed pursuant to article 5 of chapter 65 of the Kansas Statutes Annotated.

(h) "Shelter facility" means any public or private facility or home other than a juvenile detention facility that may be used in accordance with this code for the purpose of providing either temporary placement for the care of children in need of care prior to the issuance of a dispositional order or longer term care under a dispositional order.

(i) "Juvenile detention facility" means any secure public or private facility used for the lawful custody of accused or adjudicated juvenile offenders which must not be a jail.

(j) "Adult correction facility" means any public or private facility, secure or nonsecure, which is used for the lawful custody of accused or convicted adult criminal offenders.

(k) "Secure facility" means a facility which is operated or structured so as to ensure that all entrances and exits from the facility are under the exclusive control of the staff of the facility, whether or not the person being detained has freedom of movement within the perimeters of the facility, or which relies on locked rooms and buildings, fences or physical restraint in order to control behavior of its residents. No secure facility shall be in a city or county jail.

(l) "Ward of the court" means a child over whom the court has acquired jurisdiction by the filing of a petition pursuant to this code and who continues subject to that jurisdiction until the petition is dismissed or the child is discharged as provided in K.S.A. 38-1503 and amendments thereto.

(m) "Custody," whether temporary, protective or legal, means the status created by court order or statute which vests in a custodian, whether an individual or an agency, the right to physical possession of

the child and the right to determine placement of the child, subject to restrictions placed by the court.

(n) "Placement" means the designation by the individual or agency having custody of where and with whom the child will live.

(o) "Secretary" means the secretary of social and rehabilitation services.

(p) "Relative" means a person related by blood, marriage or adoption but, when referring to a relative of a child's parent, does not include the child's other parent.

(q) "Court-appointed special advocate" means a responsible adult other than an attorney guardian *ad litem* who is appointed by the court to represent the best interests of a child, as provided in K.S.A. 38-1505a and amendments thereto, in a proceeding pursuant to this code.

(r) "Multidisciplinary team" means a group of persons, appointed by the court or by the state department of social and rehabilitation services under K.S.A. 38-1523a and amendments thereto, which has knowledge of the circumstances of a child in need of care.

(s) "Jail" means:

(1) An adult jail or lockup; or

(2) A facility in the same building or on the same grounds as an adult jail or lockup, unless the facility meets all applicable standards and licensure requirements under law and there is (A) total separation of the juvenile and adult facility spatial areas such that there could be no haphazard or accidental contact between juvenile and adult residents in the respective facilities; (B) total separation in all juvenile and adult program activities within the facilities, including recreation, education, counseling, health care, dining, sleeping, and general living activities; and (C) separate juvenile and adult staff, including management, security staff and direct care staff such as recreational, educational and counseling.

(t) "Kinship care" means the placement of a child in the home of the child's relative or in the home of another adult with whom the child or the child's parent already has a close emotional attachment.

(u) "Juvenile intake and assessment worker" means a responsible adult authorized to perform intake and assessment services as part of the intake and assessment system established pursuant to K.S.A. 75-7023, and amendments thereto.

(v) "Abandon" means to forsake, desert or cease providing care for the child without making appropriate provisions for substitute care.

(w) "Permanent guardianship" means a judicially created relationship between child and caretaker which is intended to be permanent and self-sustaining without ongoing state oversight or intervention. The permanent guardian stands in loco parentis and exercises all the rights and responsibilities of a parent. *Upon appointment of a permanent guardian, the child in need of care proceedings shall be dismissed. A permanent guardian may be appointed after termination of parental rights.*

(x) "Aggravated circumstances" means the abandonment, torture, chronic abuse, sexual abuse or chronic, life threatening neglect of a child.

(y) "Permanency hearing" means a notice and opportunity to be heard is provided to interested parties, foster parents, preadoptive parents or relatives providing care for the child. The court, after consideration of the evidence, shall determine whether progress toward the case plan goal is adequate or reintegration is a viable alternative, or if the case should be referred to the county or district attorney for filing of a petition to terminate parental rights or to appoint a permanent guardian.

(z) "Extended out of home placement" means a child has been in the custody of the secretary and placed with neither parent for 15 of the most recent 22 months beginning 60 days after the date at which a child in the custody of the secretary was removed from the home.

(aa) "Educational institution" means all schools at the elementary and secondary levels.

(bb) "Educator" means any administrator, teacher or other professional or paraprofessional employee of an educational institution who has exposure to a pupil specified in subsection (a) of K.S.A. 1998 Supp. 72-89b03 and amendments thereto.

Sec. 5. K.S.A. 1998 Supp. 38-1528 is hereby amended to read as follows: 38-1528. (a) To the extent possible, when any law enforcement officer takes into custody a child under the age of 18 years, without a court order, the child shall forthwith be delivered to the custody of the child's parent or other custodian unless there are reasonable grounds to believe that such action would not be in the best interests of the child. Except as provided in subsection (b), if the child is not delivered to the custody of the child's parent or other custodian, the child shall forthwith be delivered to a facility or person designated by the secretary or to a court designated shelter facility, court services officer, juvenile intake and

assessment worker, licensed attendant care center or other person. If, after delivery of the child to a shelter facility, the person in charge of the shelter facility at that time and the law enforcement officer determine that the child will not remain in the shelter facility, the law enforcement officer shall deliver the child to a juvenile detention facility or other secure facility, designated by the court, where the child shall be detained for not more than 24 hours, excluding Saturdays, Sundays and legal holidays. It shall be the duty of the law enforcement officer to furnish to the county or district attorney, without unnecessary delay, all the information in the possession of the officer pertaining to the child, the child's parents or other persons interested in or likely to be interested in the child and all other facts and circumstances which caused the child to be taken into custody.

(b) When any law enforcement officer takes into custody any child as provided in subsection (c) of K.S.A. 38-1527 and amendments thereto, proceedings shall be initiated in accordance with the provisions of the interstate compact on juveniles, K.S.A. 38-1001 *et seq.* and amendments thereto. Any child taken into custody pursuant to the interstate compact on juveniles may be detained in a juvenile detention facility or other secure facility.

(c) Whenever a child under the age of 18 years is taken into custody by a law enforcement officer without a court order and is thereafter placed in the custody of a shelter facility, court services officer, juvenile intake and assessment worker, licensed attendant care center or other person as authorized by this code, the facility or person shall have physical custody and provide care and supervision for the child upon written application of the law enforcement officer. The application shall state:

(1) The name and address of the child, if known;

(2) the names and addresses of the child's parents or nearest relatives and persons with whom the child has been residing, if known; and

(3) the officer's belief that the child is a child in need of care and that there are reasonable grounds to believe that the circumstances or condition of the child is such that, unless the child is placed in the immediate custody of the shelter facility or other person, it would be harmful to the child.

(d) A copy of the application shall be furnished by the facility or person receiving the child to the county or district attorney without unnecessary delay.

(e) The shelter facility or other person designated by the court who has custody of the child pursuant to this section shall discharge the child not later than 48 72 hours following admission, excluding Saturdays, Sundays and legal holidays, unless a court has entered an order pertaining to temporary custody or release.

(f) In absence of a court order to the contrary, the county or district attorney or the placing law enforcement agency shall have the authority to direct at any time the release of the child.

(g) When any law enforcement officer takes into custody any child as provided in subsection (d) of K.S.A. 38-1527, and amendments thereto, the child shall forthwith be delivered to the school in which the child is enrolled, any location designated by the school in which the child is enrolled to address truancy issues or the child's parent or other custodian.

Sec. 6. K.S.A. 38-1542 is hereby amended to read as follows: 38-1542. (a) The court upon verified application may issue *ex parte* an order directing that a child be held in protective custody and, if the child has not been taken into custody, an order directing that the child be taken into custody. The application shall state:

(1) The applicant's belief that the child is a child in need of care and is likely to sustain harm if not immediately afforded protective custody; and

(2) the specific facts which are relied upon to support the belief.

(b) (1) The order of protective custody may be issued only after the court has determined there is probable cause to believe the allegations in the application are true. The order shall remain in effect until the temporary custody hearing provided for in K.S.A. 38-1543 and amendments thereto, unless earlier rescinded by the court.

(2) ~~Prior to July 1, 1993, No child shall be held in protective custody for more than 72 hours, excluding Saturdays, Sundays and legal holidays, unless within the 72-hour period a determination is made as to the necessity for temporary custody in a temporary custody hearing. Nothing in this subsection (b)(2) shall be construed to mean that the child must remain in protective custody for 72 hours.~~

~~(3) On and after July 1, 1993, no child shall be held in protective~~

(continued)

custody for more than 48 hours, excluding Saturdays, Sundays and legal holidays, unless within the 48-hour period a determination is made as to the necessity for temporary custody in a temporary custody hearing. Nothing in this subsection (b)(3) shall be construed to mean that the child must remain in protective custody for 48 hours.

(c) Whenever the court determines the necessity for an order of protective custody, the court may place the child in the protective custody of: (1) A parent or other person having custody of the child and may enter a restraining order pursuant to subsection (d); (2) a person, other than the parent or other person having custody, who shall not be required to be licensed under article 5 of chapter 65 of the Kansas Statutes Annotated; (3) a youth residential facility; or (4) the secretary. When the child is placed in the protective custody of the secretary, the secretary shall have the discretionary authority to place the child with a parent or to make other suitable placement for the child. When circumstances require, a child in protective custody may be placed in a juvenile detention facility or other secure facility pursuant to an order of protective custody for not to exceed 24 hours, excluding Saturdays, Sundays and legal holidays.

(d) The order of protective custody shall be served on the child's parents and any other person having legal custody of the child. The order shall prohibit all parties from removing the child from the court's jurisdiction without the court's permission.

(e) If the court issues an order of protective custody, the court may also enter an order restraining any alleged perpetrator of physical, sexual, mental or emotional abuse of the child from residing in the child's home; visiting, contacting, harassing or intimidating the child; or attempting to visit, contact, harass or intimidate the child. Such restraining order shall be served on any alleged perpetrator to whom the order is directed.

(f) The court shall not enter an order removing a child from the custody of a parent pursuant to this section unless the court first finds from evidence presented by the petitioner that reasonable efforts have been made to prevent or eliminate the need for removal of the child or that an emergency exists which threatens the safety of the child and requires the immediate removal of the child. Such findings shall be included in any order entered by the court.

Sec. 7. K.S.A. 1998 Supp. 38-1543 is hereby amended to read as follows: 38-1543: (a) Upon notice and hearing, the court may issue an order directing who shall have temporary custody and may modify the order during the pendency of the proceedings as will best serve the child's welfare.

(b) A hearing hereunder pursuant to this section shall be held within 48-72 hours, excluding Saturdays, Sundays and legal holidays, following a child having been taken into protective custody.

(c) Whenever it is determined that a temporary custody hearing is required, the court shall immediately set the time and place for the hearing. Notice of a temporary custody hearing shall be in substantially the following form:

(Caption of Case) (Name of Court)
NOTICE OF TEMPORARY CUSTODY HEARING
TO: (Names) (Relationship) (Addresses)
On _____, 19____, at _____ o'clock ____m. the court will
conduct a hearing at _____ to determine if the above named child or children should be in the temporary custody of some person or agency other than the parent or other person having legal custody prior to the hearing on the petition filed in the above captioned case. The court may order one or both parents to pay child support.
_____, an attorney, has been appointed as guardian ad litem for the child or children. Each parent or other legal custodian has the right to appear and be heard personally, either with or without an attorney. An attorney will be appointed for a parent who can show that the parent is not financially able to hire one.
Date _____, 19____ by _____ Clerk of the District Court
(Signature) (Seal)

REPORT OF SERVICE
I certify that I have delivered a true copy of the above notice to the persons above named in the manner and at the times indicated below:
Name Location of Service Manner of Service Date Time
(other than above)

Date Returned _____, 19____
(Signature)
(Title)

(d) Notice of the temporary custody hearing shall be given at least 24 hours prior to the hearing. The court may continue the hearing to afford the 24 hours prior notice or, with the consent of the party, proceed with the hearing at the designated time. If an order of temporary custody is entered and the parent or other person having custody of the child has not been notified of the hearing, did not appear or waive appearance and requests a rehearing, the court shall rehear the matter without unnecessary delay.

(e) Oral notice may be used for giving notice of a temporary custody hearing where there is insufficient time to give written notice. Oral notice is completed upon filing a certificate of oral notice in substantially the following form:

(Name of Court)
(Caption of Case)
CERTIFICATE OF ORAL NOTICE OF TEMPORARY CUSTODY HEARING
I gave oral notice that the court will conduct a hearing at _____ o'clock ____m. on _____, 19____, to the persons listed, in the manner and at the times indicated below:
Name Relationship Date Time Method of Communication
(in person or telephone)

I advised each of the above persons that:

- (1) The hearing is to determine if the above child or children should be in the temporary custody of a person or agency other than a parent;
(2) the court will appoint an attorney to serve as guardian ad litem for the child or children named above;
(3) each parent or legal custodian has the right to appear and be heard personally either with or without an attorney;
(4) an attorney will be appointed for a parent who can show that the parent is not financially able to hire an attorney; and
(5) the court may order one or both parents to pay child support.

(Signature)
(Name Printed)
(Title)

(f) The court may enter an order of temporary custody after determining that: (1) The child is dangerous to self or to others; (2) the child is not likely to be available within the jurisdiction of the court for future proceedings; or (3) the health or welfare of the child may be endangered without further care.

(g) Whenever the court determines the necessity for an order of temporary custody the court may place the child in the temporary custody of: (1) A parent or other person having custody of the child and may enter a restraining order pursuant to subsection (h); (2) a person, other than the parent or other person having custody, who shall not be required to be licensed under article 5 of chapter 65 of the Kansas Statutes Annotated; (3) a youth residential facility; or (4) the secretary. When the child is placed in the temporary custody of the secretary, the secretary shall have the discretionary authority to place the child with a parent or to make other suitable placement for the child. When circumstances require, a child may be placed in a juvenile detention facility or other secure facility, but the total amount of time that the child may be held in such facility under this section and K.S.A. 38-1542 and amendments thereto shall not exceed 24 hours, excluding Saturdays, Sundays and legal holidays. The order of temporary custody shall remain in effect until modified or rescinded by the court or a disposition order is entered but not exceeding 60 days, unless good cause is shown and stated on the record.

(h) If the court issues an order of temporary custody, the court may enter an order restraining any alleged perpetrator of physical, sexual, mental or emotional abuse of the child from residing in the child's home; visiting, contacting, harassing or intimidating the child; or attempting to visit, contact, harass or intimidate the child.

(i) The court shall not enter an order removing a child from the custody of a parent pursuant to this section unless the court first finds from evidence presented by the petitioner that reasonable efforts have been made to prevent or eliminate the need for removal of the child or that an emergency exists which threatens the safety of the child and requires the immediate removal of the child. Such findings shall be included in any order entered by the court.

Sec. 8. K.S.A. 1998 Supp. 38-1562 is hereby amended to read as follows: 38-1562. (a) At any time after a child has been adjudicated to be a child in need of care and prior to disposition, the judge shall permit any interested parties, and any persons required to be notified pursuant to subsection (b), to be heard as to proposals for appropriate disposition of the case.

(b) Before entering an order placing the child in the custody of a person other than the child's parent, the court shall require notice of the time and place of the hearing to be given to all the child's grandparents at their last known addresses or, if no grandparent is living or if no living grandparent's address is known, to the closest relative of each of the child's parents whose address is known, and to the foster parent, preadoptive parent or relative providing care. Such notice shall be given by restricted mail not less than 10 business days before the hearing and shall state that the person receiving the notice shall have an opportunity to be heard at the hearing. The provisions of this subsection shall not require additional notice to any person otherwise receiving notice of the hearing pursuant to K.S.A. 38-1536 and amendments thereto. Individuals receiving notice pursuant to this subsection shall not be made a party to the action solely on the basis of this notice and opportunity to be heard.

(c) Prior to entering an order of disposition, the court shall give consideration to the child's physical, mental and emotional condition; the child's need for assistance; the manner in which the parent participated in the abuse, neglect or abandonment of the child; any relevant information from the intake and assessment process; and the evidence received at the dispositional hearing. In determining when reunification is a viable alternative, the court shall specifically consider whether the parent has been found by a court to have: (1) Committed murder in the first degree, K.S.A. 21-3401 and amendments thereto, murder in the second degree, K.S.A. 21-3402 and amendments thereto, capital murder, K.S.A. 21-3439 and amendments thereto; voluntary manslaughter, K.S.A. 21-3403 and amendments thereto or violated a law of another state which prohibits such murder or manslaughter of a child; (2) aided or abetted, attempted, conspired or solicited to commit such murder or voluntary manslaughter of a child as provided in subsection (c)(1); (3) committed a felony battery that resulted in bodily injury to the child or another child; (4) subjected the child or another child to aggravated circumstances as defined in subsection (x) of K.S.A. 38-1502 and amendments thereto; (5) parental rights of the parent to another child have been terminated involuntarily; or (6) the child has been in extended out of home placement as defined in subsection (z) of K.S.A. 38-1502 and amendments thereto. If reunification is not a viable alternative, the court shall consider whether a compelling reason has been documented in the case plan to find neither adoption nor permanent guardianship are in the best interests of the child, the child is in a stable placement with a relative, or services set out in the case plan necessary for the safe return of the child have been made available to the parent with whom reunification is planned. If reunification is not a viable alternative and either adoption or permanent guardianship might be in the best interests of the child, the county or district attorney or the county or district attorney's designee shall file a motion to terminate parental rights or permanent guardianship within 30 days and the court shall set a hearing on such motion within 90 days of the filing of such motion. *No such hearing is required when the parents voluntarily relinquish parental rights or agree to appointment of a permanent guardian.*

Sec. 9. K.S.A. 1998 Supp. 38-1565 is hereby amended to read as follows: 38-1565. (a) If a child is placed outside the child's home and no plan is made a part of the record of the dispositional hearing, a written plan shall be prepared which provides for reintegration of the child into the child's family or, if reintegration is not a viable alternative, for other placement of the child. Reintegration may not be a viable alternative when the: (1) Parent has been found by a court to have committed murder in the first degree, K.S.A. 21-3401 and amendments thereto, murder in the second degree, K.S.A. 21-3402 and amendments thereto, capital murder, K.S.A. 21-3439 and amendments thereto, voluntary manslaughter, K.S.A. 21-3403 and amendments thereto or violated a law of another state which prohibits such murder or manslaughter of a child; (2) parent aided or abetted, attempted, conspired or solicited to commit such murder or voluntary manslaughter of a child as provided in subsection (a)(1); (3) parent committed a felony battery that resulted in bodily injury to the child or another child; (4) parent has subjected the child or another child to aggravated circumstances as defined in subsection (x) of K.S.A. 38-1502, and amendments thereto; (5) parental rights of the parent to an-

other child have been terminated involuntarily; or (6) the child has been in extended out of home placement as defined in subsection (z) of K.S.A. 38-1502 and amendments thereto. If the goal is reintegration into the family, the plan shall include measurable objectives and time schedules for reintegration. The plan shall be submitted to the court not later than 30 days after the dispositional order is entered. If the child is placed in the custody of the secretary, the plan shall be prepared and submitted by the secretary. If the child is placed in the custody of a facility or person other than the secretary, the plan shall be prepared and submitted by a court services officer.

(b) A court services officer or, if the child is in the secretary's custody, the secretary shall submit to the court, at least every six months, a written report of the progress being made toward the goals of the plan submitted pursuant to subsection (a). If the child is placed in foster care, the foster parent or parents shall submit to the court, at least every six months, a report in regard to the child's adjustment, progress and condition. The department of social and rehabilitation services shall notify the foster parent or parents of the foster parent's or parent's duty to submit such report, on a form provided by the department of social and rehabilitation services, at least two weeks prior to the date when the report is due, and the name of the judge and the address of the court to which the report is to be submitted. Such report shall be confidential and shall only be reviewed by the court and the child's guardian ad litem. The court shall review the progress being made toward the goals of the plan and the foster parent report and, if the court determines that progress is inadequate or that the plan is no longer viable, the court shall hold a hearing pursuant to subsection (c). If the secretary has custody of the child, such hearing shall be held no more than 12 months after the child is placed outside the child's home and at least every 12 months thereafter. For children in the custody of the secretary prior to July 1, 1998, within 30 days of receiving a request from the secretary, a permanency hearing shall be held. If the goal of the plan submitted pursuant to subsection (a) is reintegration into the family and the court determines after 12 months from the time such plan is first submitted that progress is inadequate, the court shall hold a hearing pursuant to subsection (c). Nothing in this subsection shall be interpreted to prohibit termination of parental rights prior to the expiration of 12 months.

(c) Whenever a hearing is required under subsection (b), the court shall notify all interested parties and the foster parents, preadoptive parents or relatives providing care for the child and hold a hearing. Individuals receiving notice pursuant to this subsection shall not be made a party to the action solely on the basis of this notice and opportunity to be heard. After providing the interested parties, foster parents, preadoptive parents or relatives providing care for the child an opportunity to be heard, the court shall determine whether the child's needs are being adequately met and whether reintegration continues to be a viable alternative. If the court finds reintegration is no longer a viable alternative, the court shall consider whether the child is in a stable placement with a relative, services set out in the case plan necessary for the safe return of the child have been made available to the parent with whom reintegration is planned or compelling reasons are documented in the case plan to support a finding that neither adoption nor permanent guardianship are in the child's best interest. If reintegration is not a viable alternative and either adoption or permanent guardianship might be in the best interests of the child, the county or district attorney or the county or district attorney's designee shall file a motion to terminate parental rights or for permanent guardianship within 30 days and the court shall set a hearing on such motion within 90 days of the filing of such motion. When the court finds reintegration continues to be a viable alternative, the court may rescind any of its prior dispositional orders and enter any dispositional order authorized by this code or may order that a new plan for the reintegration be prepared and submitted to the court. *No such hearing is required when the parents voluntarily relinquish parental rights or agree to appointment of a permanent guardian.*

Sec. 10. K.S.A. 1998 Supp. 38-1583 is hereby amended to read as follows: 38-1583. (a) When the child has been adjudicated to be a child in need of care, the court may terminate parental rights when the court finds by clear and convincing evidence that the parent is unfit by reason of conduct or condition which renders the parent unable to care properly for a child and the conduct or condition is unlikely to change in the foreseeable future.

(continued)

(b) In making a determination hereunder the court shall consider, but is not limited to, the following, if applicable:

(1) Emotional illness, mental illness, mental deficiency or physical disability of the parent, of such duration or nature as to render the parent unlikely to care for the ongoing physical, mental and emotional needs of the child;

(2) conduct toward a child of a physically, emotionally or sexually cruel or abusive nature;

(3) excessive use of intoxicating liquors or narcotic or dangerous drugs;

(4) physical, mental or emotional neglect of the child;

(5) conviction of a felony and imprisonment;

(6) unexplained injury or death of another child or stepchild of the parent;

(7) reasonable efforts by appropriate public or private child caring agencies have been unable to rehabilitate the family; and

(8) lack of effort on the part of the parent to adjust the parent's circumstances, conduct or conditions to meet the needs of the child.

(c) In addition to the foregoing, when a child is not in the physical custody of a parent, the court, in proceedings concerning the termination of parental rights, shall also consider, but is not limited to the following:

(1) Failure to assure care of the child in the parental home when able to do so;

(2) failure to maintain regular visitation, contact or communication with the child or with the custodian of the child;

(3) failure to carry out a reasonable plan approved by the court directed toward the integration of the child into the parental home; and

(4) failure to pay a reasonable portion of the cost of substitute physical care and maintenance based on ability to pay.

In making the above determination, the court may disregard incidental visitations, contacts, communications or contributions.

(d) The rights of the parents may be terminated as provided in this section if the court finds that the parents have abandoned the child or the child was left under such circumstances that the identity of the parents is unknown and cannot be ascertained, despite diligent searching, and the parents have not come forward to claim the child within three months after the child is found.

(e) The existence of any one of the above standing alone may, but does not necessarily, establish grounds for termination of parental rights. The determination shall be based on an evaluation of all factors which are applicable. In considering any of the above factors for terminating the rights of a parent, the court shall give primary consideration to the physical, mental or emotional condition and needs of the child. If presented to the court and subject to the provisions of K.S.A. 60-419, and amendments thereto, the court shall consider as evidence testimony from a person licensed to practice medicine and surgery, a licensed psychologist or a licensed social worker expressing an opinion relating to the physical, mental or emotional condition and needs of the child. The court shall consider any such testimony only if the licensed professional providing such testimony is subject to cross-examination.

(f) A termination of parental rights under the Kansas code for care of children shall not terminate the right of the child to inherit from or through the parent. Upon such termination, all the rights of birth parents to such child, including their right to inherit from or through such child, shall cease.

(g) If, after finding the parent unfit, the court determines a compelling reason why it is not in the best interests of the child to terminate parental rights or upon agreement of the parents, the court may award permanent guardianship to an individual providing care for the child, a relative or other person with whom the child has a close emotional attachment. Prior to awarding permanent guardianship, the court shall receive and consider an assessment as provided in K.S.A. 59-2132 and amendments thereto of any potential permanent guardian. Upon appointment of a permanent guardian, the court shall enter an order discharging the child from the court's jurisdiction.

(h) If a parent is convicted of an offense as provided in subsection (7) of K.S.A. 38-1585 and amendments thereto or is adjudicated a juvenile offender because of an act which if committed by an adult would be an offense as provided in subsection (7) of K.S.A. 38-1585 and amendments thereto, and if the victim was the other parent of a child, the court may disregard such convicted or adjudicated parent's opinions or wishes in regard to the placement of such child.

Sec. 11. K.S.A. 1998 Supp. 38-1602 is hereby amended to read as follows: 38-1602. As used in this code, unless the context otherwise requires:

(a) "Juvenile" means a person 10 or more years of age but less than 18 years of age.

(b) "Juvenile offender" means a person who does an act commits an offense while a juvenile which if done committed by an adult would constitute the commission of a felony or misdemeanor as defined by K.S.A. 21-3105, and amendments thereto, or who violates the provisions of K.S.A. 21-4204a or K.S.A. 41-727 or subsection (j) of K.S.A. 74-8810, and amendments thereto, but does not include:

(1) A person 14 or more years of age who commits a traffic offense, as defined in subsection (d) of K.S.A. 8-2117, and amendments thereto;

(2) a person 16 years of age or over who commits an offense defined in chapter 32 of the Kansas Statutes Annotated;

(3) a person whose prosecution as an adult is authorized pursuant to K.S.A. 38-1636 and amendments thereto and whose prosecution results in the conviction of an adult crime; or

(4) a person who has been found to be an extended jurisdiction juvenile pursuant to subsection (a)(2) of K.S.A. 38-1636, and amendment thereto, and whose stay of adult sentence execution has been revoked under 18 years of age who previously has been:

(A) Convicted as an adult under the Kansas code of criminal procedure;

(B) sentenced as an adult under the Kansas code of criminal procedure following termination of status as an extended jurisdiction juvenile pursuant to K.S.A. 38-16,126, and amendments thereto; or

(C) convicted or sentenced as an adult in another state or foreign jurisdiction under substantially similar procedures described in K.S.A. 38-1636, and amendments thereto, or because of attaining the age of majority designated in that state or jurisdiction.

(c) "Parent," when used in relation to a juvenile or a juvenile offender, includes a guardian, conservator and every person who is by law liable to maintain, care for or support the juvenile.

(d) "Law enforcement officer" means any person who by virtue of that person's office or public employment is vested by law with a duty to maintain public order or to make arrests for crimes, whether that duty extends to all crimes or is limited to specific crimes.

(e) "Youth residential facility" means any home, foster home or structure which provides twenty-four-hour-a-day care for juveniles and which is licensed pursuant to article 5 of chapter 65 of the Kansas Statutes Annotated.

(f) "Juvenile detention facility" means any secure public or private facility which is used for the lawful custody of accused or adjudicated juvenile offenders and which must shall not be a jail.

(g) "Juvenile correctional facility" means a facility operated by the commissioner for juvenile offenders.

(h) "Warrant" means a written order by a judge of the court directed to any law enforcement officer commanding the officer to take into custody the juvenile named or described therein.

(i) "Commissioner" means the commissioner of juvenile justice.

(j) "Jail" means:

(1) An adult jail or lockup; or

(2) a facility in the same building as an adult jail or lockup, unless the facility meets all applicable licensure requirements under law and there is (A) total separation of the juvenile and adult facility spatial areas such that there could be no haphazard or accidental contact between juvenile and adult residents in the respective facilities; (B) total separation in all juvenile and adult program activities within the facilities, including recreation, education, counseling, health care, dining, sleeping, and general living activities; and (C) separate juvenile and adult staff, including management, security staff and direct care staff such as recreational, educational and counseling.

(k) "Court-appointed special advocate" means a responsible adult, other than an attorney appointed pursuant to K.S.A. 38-1606 and amendments thereto, who is appointed by the court to represent the best interests of a child, as provided in K.S.A. 1998 Supp. 38-1606a, and amendments thereto, in a proceeding pursuant to this code.

(l) "Juvenile intake and assessment worker" means a responsible adult authorized to perform intake and assessment services as part of the intake and assessment system established pursuant to K.S.A. 76-3209 75-7023, and amendments thereto.

(m) "Institution" means the following institutions: The Atchison juvenile correctional facility, the Beloit juvenile correctional facility, the Larned juvenile correctional facility and the Topeka juvenile correctional facility.

(n) "Sanction Sanctions house" means a facility which is operated or structured so as to ensure that all entrances and exits from the facility are under the exclusive control of the staff of the facility, whether or not the person being detained has freedom of movement within the perimeters of the facility, or which relies on locked rooms and buildings, fences, or physical restraint in order to control the behavior of its residents. Upon an order from the court, a licensed juvenile detention facility may serve as a sanction sanctions house. A sanction house may be physically connected to a nonsecure shelter facility provided the sanction house is not a licensed juvenile detention facility.

(o) "Sentencing risk assessment tool" means an instrument administered to juvenile offenders which delivers a score, or group of scores, describing, but not limited to describing, the juvenile's potential risk to the community.

(p) "Educational institution" means all schools at the elementary and secondary levels.

(q) "Educator" means any administrator, teacher or other professional or paraprofessional employee of an educational institution who has exposure to a pupil specified in subsection (a)(1) through (5) of K.S.A. 1998 Supp. 72-89b03, and amendments thereto.

Sec. 12. K.S.A. 1998 Supp. 38-1604 is hereby amended to read as follows: 38-1604. (a) Except as provided in K.S.A. 38-1636, and amendments thereto, proceedings concerning a juvenile who appears to be a juvenile offender shall be governed by the provisions of this code.

(b) The district court shall have original jurisdiction to receive and determine proceedings under this code.

(c) When jurisdiction is acquired by the district court over an alleged juvenile offender it may continue until: (1) Sixty days after sentencing, if the juvenile is committed directly to a juvenile correctional facility; (2) the juvenile has attained the age of 23 years, if committed to the custody of the commissioner pursuant to subsection (c) of K.S.A. 38-1665, and amendments thereto, unless an adult sentence is imposed pursuant to an extended jurisdiction juvenile prosecution. If such adult sentence is imposed, jurisdiction shall continue until discharged by the court or other process for the adult sentence; (3) the juvenile has been discharged by the court; or (4) the juvenile has been discharged under the provisions of K.S.A. 38-1675, and amendments thereto.

(d) Effective July 1, 1999, if a juvenile is adjudicated a juvenile offender and has previously been adjudicated a child in need of care, the Kansas juvenile justice code shall apply to such juvenile and the Kansas code for care of children shall suspend during the time of jurisdiction pursuant to the Kansas juvenile justice code. Prior to July 1, 1999, the court may apply the provisions of either code to a juvenile adjudicated under both codes. Nothing in this subsection shall preclude such juvenile offender from accessing services provided by the department of social and rehabilitation services or any other state agency if such juvenile is eligible for such services. (1) If a juvenile offender, at the time of sentencing, is in an out of home placement in the custody of the secretary of social and rehabilitation services under the Kansas code for care of children code, the sentencing court may order the continued placement of the juvenile as a child in need of care unless the offender was adjudicated for a felony or a second, or subsequent, misdemeanor. If the adjudication was for a felony or a second, or subsequent misdemeanor, the continued placement cannot be ordered unless the court finds there are compelling circumstances which require, in the best interest of the juvenile, that the placement should be continued. In considering whether compelling circumstances exist, the court shall consider the reports and recommendations of the foster placement, the contract provider, the secretary of social and rehabilitation services, the presentence investigation and all other relevant factors. If the foster placement refuses to continue the juvenile in the foster placement the court shall not order continued placement as a child in need of care.

(2) If a placement with the secretary of social and rehabilitation services is placement after sentencing, the secretary shall not be responsible for any costs of sanctions imposed under this code.

(3) If such a juvenile offender is placed in the custody of the juvenile justice authority, the secretary of social and rehabilitation services shall not be responsible for furnishing services ordered in the child in need of care proceeding during the time of the placement pursuant to the Kansas juvenile justice code. Nothing in this subsection shall preclude such juvenile offender from accessing services provided by the department of social and rehabilitation services or any other state agency if such juvenile is eligible for such services.

(e) The Kansas code for care of children shall apply when necessary to carry out the provisions of subsection (d) of K.S.A. 38-1664, and amendments thereto. The provisions of this code shall govern with respect to offenses committed on or after July 1, 1997.

Sec. 13. K.S.A. 1998 Supp. 38-1624 is hereby amended to read as follows: 38-1624. (a) By a law enforcement officer. A law enforcement officer may take an alleged juvenile offender into custody when:

(1) Any offense has been or is being committed by the juvenile in the officer's view;

(2) the officer has a warrant commanding that the juvenile be taken into custody;

(3) the officer has probable cause to believe that a warrant or order commanding that the juvenile be taken into custody has been issued in this state or in another jurisdiction for an act committed therein;

(4) the officer has probable cause to believe that the juvenile is committing or has committed an act which, if committed by an adult, would constitute:

(A) A felony; or

(B) a misdemeanor and (i) the juvenile will not be apprehended or evidence of the offense will be irretrievably lost unless the juvenile is immediately taken into custody or (ii) the juvenile may cause injury to self or others or damage to property or may be injured unless immediately taken into custody; or

(5) the officer has probable cause to believe that the juvenile has violated an order for electronic monitoring as a term of probation.

(b) By a court services officer or juvenile community corrections officer. A court services officer or juvenile community corrections officer may take a juvenile into custody when there is a warrant commanding that the juvenile be taken into custody, when the court services officer has probable cause to believe that a warrant or order commanding that the juvenile be taken into custody has been issued in this state or in another jurisdiction for an act committed therein or when there is probable cause to believe that the juvenile has violated an order for electronic monitoring as a term of probation. Any court services officer or juvenile community correction officer may arrest a juvenile without a warrant or may deputize any other officer with power of arrest to arrest a juvenile without a warrant by giving the officer a written statement setting forth that the juvenile, in the judgment of the court services officer or juvenile community correction officer, has violated the condition of the juvenile's release. The written statement delivered with the juvenile by the arresting officer to the official in charge of a juvenile detention facility or other place of detention shall be sufficient warrant for the detention of the juvenile.

(c) Procedure. (1) When any law enforcement officer takes an alleged juvenile offender into custody, the juvenile shall be taken without unnecessary delay to an intake and assessment worker if an intake and assessment program exists in the jurisdiction, or before the court for proceedings in accordance with this code or, if the court is not open for the regular conduct of business, to a court services officer, a juvenile intake and assessment worker, a juvenile detention facility or youth residential facility which the court or the commissioner shall have designated. The officer shall not take the juvenile to a juvenile detention facility unless the juvenile meets one or more of the criteria listed in K.S.A. 38-1640, and amendments thereto. Even if the juvenile meets one or more of such criteria, the officer shall first consider whether taking the juvenile to an available nonsecure facility is more appropriate.

(2) It shall be the duty of the officer to furnish the county or district attorney or the juvenile intake and assessment worker if the officer has delivered such juvenile to the worker, with all of the information in the possession of the officer pertaining to the juvenile; the juvenile's parents, or other persons interested in or likely to be interested in the juvenile; and all other facts and circumstances which caused the juvenile to be arrested or taken into custody.

(3) (A) When the juvenile is less than 14 years of age, no in-custody or arrest admission or confession resulting from interrogation may be admitted into evidence unless the confession or admission was made following a consultation between the juvenile and the juvenile's parents, guardian or attorney as to whether the juvenile will waive such juvenile's right to an attorney and right against self-incrimination. It shall be the duty of the facility where the juvenile has been delivered to make a reasonable effort to contact the parent or guardian immediately upon such juvenile's arrival unless such parent or guardian is the alleged victim or alleged co-defendant codefendant of the crime under investigation.

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(B) When a parent or guardian is the alleged victim or alleged co-defendant of the crime under investigation and the juvenile is less than 14 years of age, no in-custody or arrest admission or confession may be admitted into evidence unless the confession or admission was made following a consultation between the juvenile and a parent or guardian who is not involved in the investigation of the crime, or an attorney as to whether the juvenile will waive such juvenile's right to an attorney and right against self-incrimination. It shall be the duty of the facility where the juvenile has been delivered to make reasonable effort to contact a parent or guardian who is not involved in the investigation of the crime immediately upon such juvenile's arrival.

(d) *Release prior to detention hearing.* In the absence of a court order to the contrary, the court or officials designated by the court, the county or district attorney or the law enforcement agency taking a juvenile into custody shall have the authority to direct the release of the juvenile prior to the time specified by subsection (a) of K.S.A. 38-1632 and amendments thereto. In addition, if an agreement is established pursuant to K.S.A. 38-1635, and amendments thereto, a juvenile intake and assessment worker shall have the authority to direct the release of a juvenile prior to a detention hearing after the completion of the intake and assessment process if the juvenile intake and assessment worker has reason to believe that if released the juvenile will appear for further proceedings and will not be dangerous to self or others.

(e) *Person 18 or over taken into custody; detention and release.* Whenever a person 18 years of age or more is taken into custody by a law enforcement officer for an alleged offense which was committed prior to the time the person reached the age of 18, the officer shall notify and refer the matter to the court for proceedings pursuant to this code, except that the provisions of this code relating to detention hearings shall not apply to that person. If detention is necessary, the person shall be detained in jail. Unless the law enforcement officer took the person into custody pursuant to a warrant issued by the court and the warrant specifies the amount of bond or indicates that the person may be released on personal recognizance, the person shall be taken before the court of the county where the alleged act took place or, at the request of the person, the person shall be taken, without delay, before the nearest court. The court shall fix the terms and conditions of an appearance bond upon which the person may be released from custody. The provisions of article 28 of chapter 22 of the Kansas Statutes Annotated and K.S.A. 22-2901 and amendments thereto relating to appearance bonds and review of conditions and release shall be applicable to appearance bonds provided for in this section.

Sec. 14. K.S.A. 1998 Supp. 38-1636 is hereby amended to read as follows: 38-1636. (a) (1) Except as provided further, at any time after commencement of proceedings under this code against a respondent and prior to the beginning of an evidentiary hearing at which the court may enter a sentence as provided in K.S.A. 38-1655, and amendments thereto, the county or district attorney may file a motion requesting that the court authorize prosecution of the respondent as an adult under the applicable criminal statute. The respondent shall be presumed to be a juvenile unless good cause is shown to prosecute the respondent as an adult.

(2) At any time after commencement of proceedings under this code against a respondent who was: (A) 14, 15, 16 or 17 years of age at the time of the offense or offenses alleged in the complaint, if any such offense (i) if committed by an adult, would constitute an offgrid offense, a person felony, a nondrug severity level 1 through 6 felony or any drug severity level 1 or 2 felony; or (ii) was committed while in possession of a firearm; or (B) charged with a felony or with more than one offense of which one or more constitutes a felony after having been adjudicated or convicted in a separate prior juvenile proceeding as having committed an offense which would constitute a felony if committed by an adult and the adjudications or convictions occurred prior to the date of the commission of the new act charged and prior to the beginning of an evidentiary hearing at which the court may enter a sentence as provided in K.S.A. 38-1655, and amendments thereto, the county or district attorney may file a motion requesting that the court authorize prosecution of the respondent as an adult under the applicable criminal statute. The respondent shall be presumed to be an adult. The burden of proof is on the respondent to rebut the presumption.

(3) At any time after commencement of proceedings under this code against a respondent and prior to the beginning of an evidentiary hearing at which the court may enter a sentence as provided in K.S.A. 38-1655, and amendments thereto, the county or district attorney may file a motion

requesting that the court designate the proceedings as an extended jurisdiction juvenile prosecution as provided further. If the county or district attorney files a motion to designate the proceedings as an extended jurisdiction juvenile prosecution and the respondent was 14, 15, 16 or 17 years of age at the time of the offense or offenses alleged in the complaint and: (A) charged with an offense (i) if committed by an adult, would constitute an offgrid felony, a person felony, a nondrug severity level 1 through 6 felony or any drug severity level 1 or 2 felony; or (ii) was committed while in possession of a firearm; or (B) charged with a felony or with more than one offense of which one or more constitutes a felony after having been adjudicated or convicted in a separate prior juvenile proceeding as having committed an act which would constitute a felony if committed by an adult and the adjudications or convictions occurred prior to the date of the commission of the new offense charged, the burden of proof is on the respondent to rebut the designation of an extended jurisdiction juvenile prosecution. In all other motions requesting that the court designate the proceedings as an extended jurisdiction juvenile prosecution, the respondent is presumed to be a juvenile. The burden of proof is on the prosecutor to prove the respondent should be designated as an extended jurisdiction juvenile.

(b) The motion also may contain a statement that the prosecuting attorney will introduce evidence of the offenses alleged in the complaint and request that, on hearing the motion and authorizing prosecution as an adult or designating the proceedings as an extended jurisdiction juvenile prosecution under this code, the court may make the findings required in a preliminary examination provided for in K.S.A. 22-2902, and amendments thereto, and the finding that there is no necessity for further preliminary examination.

(c) (1) Upon receiving a motion as established in subsection (a), the court shall set a time and place for hearing on the motion. The court shall give notice of the hearing to the respondent, each parent of the respondent, if service is possible, and the attorney representing the respondent. The motion shall be heard and determined prior to any further proceedings on the complaint.

(2) At the hearing, the court shall inform the respondent of the following:

- (A) The nature of the charges in the complaint;
- (B) the right of the respondent to be presumed innocent of each charge;
- (C) the right to trial without unnecessary delay and to confront and cross-examine witnesses appearing in support of the allegations of the complaint;
- (D) the right to subpoena witnesses;
- (E) the right of the respondent to testify or to decline to testify; and
- (F) the sentencing alternatives the court may select as the result of the juvenile being prosecuted under an extended jurisdiction juvenile prosecution.

(d) If the respondent fails to appear for hearing on a motion as established in subsection (a) after having been served with notice of the hearing, the court may hear and determine the motion in the absence of the respondent. If the court is unable to obtain service of process and give notice of the hearing, the court may hear and determine the motion in the absence of the respondent after having given notice of the hearing at least once a week for two consecutive weeks in the official county newspaper of the county where the hearing will be held.

(e) In determining whether or not prosecution as an adult should be authorized or designating the proceeding as an extended jurisdiction juvenile prosecution, the court shall consider each of the following factors: (1) The seriousness of the alleged offense and whether the protection of the community requires prosecution as an adult or designating the proceeding as an extended jurisdiction juvenile prosecution; (2) whether the alleged offense was committed in an aggressive, violent, premeditated or willful manner; (3) whether the offense was against a person or against property. Greater weight shall be given to offenses against persons, especially if personal injury resulted; (4) the number of alleged offenses unadjudicated and pending against the respondent; (5) the previous history of the respondent, including whether the respondent had been adjudicated a juvenile offender under this code and, if so, whether the offenses were against persons or property, and any other previous history of antisocial behavior or patterns of physical violence; (6) the sophistication or maturity of the respondent as determined by consideration of the respondent's home, environment, emotional attitude, pattern of living or desire to be treated as an adult; (7) whether there are facilities or pro-

grams available to the court which are likely to rehabilitate the respondent prior to the expiration of the court's jurisdiction under this code; and (8) whether the interests of the respondent or of the community would be better served by criminal prosecution or extended jurisdiction juvenile prosecution. The insufficiency of evidence pertaining to any one or more of the factors listed in this subsection, in and of itself, shall not be determinative of the issue. Subject to the provisions of K.S.A. 38-1653, and amendments thereto, written reports and other materials relating to the respondent's mental, physical, educational and social history may be considered by the court.

(f) (1) The court may authorize prosecution as an adult upon completion of the hearing if the court finds that there is substantial evidence that the respondent should be prosecuted as an adult for the offense with which the respondent is charged. In that case, the court shall direct the respondent be prosecuted under the applicable criminal statute and that the proceedings filed under this code be dismissed.

(2) The court may designate the proceeding as an extended jurisdiction juvenile prosecution upon completion of the hearing if the respondent has failed to rebut the presumption or the court finds that there is substantial evidence that the respondent should be prosecuted under an extended jurisdiction juvenile prosecution. A juvenile who is the subject of an extended jurisdiction juvenile prosecution shall have the right to a trial by jury, to the effective assistance of counsel and to all other rights of a defendant pursuant to the Kansas code of criminal procedure. Each court shall adopt local rules to establish the basic procedures for extended jurisdiction juvenile prosecution in their jurisdictions.

(3) After a proceeding in which prosecution as an adult is requested pursuant to subsection (a)(2), and prosecution as an adult is not authorized, the court may designate the proceedings to be an extended jurisdiction juvenile prosecution. A juvenile who is the subject of an extended jurisdiction juvenile prosecution shall have the right to a trial by jury, to the effective assistance of counsel and to all other rights of a defendant pursuant to the Kansas code of criminal procedure. Each court shall adopt local rules to establish the basic procedures for extended jurisdiction juvenile prosecution in their jurisdictions.

(g) If the respondent is present in court and the court also finds from the evidence that it appears a felony has been committed and that there is probable cause to believe the felony has been committed by the respondent, the court may direct that there is no necessity for further preliminary examination on the charges as provided for in K.S.A. 22-2902, and amendments thereto. In that case, the court shall order the respondent bound over to the district judge having jurisdiction to try the case.

(h) If the respondent is convicted, the authorization for prosecution as an adult shall attach and apply to any future acts by the respondent which are or would be cognizable under this code.

(i) If the respondent is prosecuted as an adult under subsection (a)(2) and is not convicted in adult court of an offense listed in subsection (a)(2) but is convicted or adjudicated of a lesser included offense, the respondent shall be a juvenile offender and receive a sentence pursuant to K.S.A. 38-1663, and amendments thereto.

Sec. 15. K.S.A. 1998 Supp. 38-1640 is hereby amended to read as follows: 38-1640. (a) *Except as provided in subsection (b)*, the following are criteria for determining whether to place a juvenile in a juvenile detention facility pursuant to subsection (c) of K.S.A. 38-1624 or subsection (e) of K.S.A. 38-1632, and amendments thereto:

(1) There is oral or written verification that the juvenile is a fugitive sought for an offense in another jurisdiction or that the juvenile is currently an escapee from a juvenile detention facility.

(2) The juvenile is alleged to have committed an offense which if committed by an adult would constitute a class A, B or C felony if committed prior to July 1, 1993, or would constitute an off-grid felony, a nondrug severity level 1, 2, 3, 4 or 5, 6 or 7 felony or drug level 1, 2 or 3 felony if committed on or after July 1, 1993, or would constitute a crime described in article 35 of chapter 21 of the Kansas Statutes Annotated.

(3) The juvenile is awaiting court action on another offense which if committed by an adult would constitute a felony.

(4) The juvenile has a record of failure to appear in court or there is probable cause to believe that the juvenile will flee the jurisdiction of the court.

(5) The juvenile has a history of violent behavior toward others.

(6) The juvenile exhibited seriously assaultive or destructive behavior at the time of being taken into custody and continued such behavior after taken into custody.

(7) The juvenile exhibited self-destructive behavior at the time of being taken into custody and continued such behavior after taken into custody.

(8) The juvenile has a record of adjudication or conviction of one or more offenses which if committed by an adult would constitute felonies.

(9) The juvenile is a juvenile offender who has been expelled from placement in a nonsecure facility as a result of the current alleged offense.

(10) *The juvenile has been arrested by any court services officer or juvenile community correction officer pursuant to subsection (b) of K.S.A. 38-1624 and amendments thereto.*

(b) No person 18 years of age or more shall be placed in a juvenile detention center.

(c) This section shall be part of and supplemental to the Kansas juvenile justice code.

Sec. 16. K.S.A. 1998 Supp. 38-1663, as amended by section 8 of chapter 187 of the 1998 Session Laws of Kansas, is hereby amended to read as follows: 38-1663. (a) When a respondent has been adjudicated to be a juvenile offender, the judge may select from the following alternatives:

(1) Place the juvenile offender on probation for a fixed period, subject to the terms and conditions the court deems appropriate *based on the juvenile justice programs in the community*, including a requirement of making restitution as required by subsection (d).

(2) Place the juvenile offender in the custody of a parent or other suitable person, subject to the terms and conditions the court orders *based on the juvenile justice programs in the community*, including a requirement of making restitution as required by subsection (d).

(3) Place the juvenile offender in the custody of a youth residential facility *or, in the case of a chronic runaway youth, place the youth in a secure facility*, subject to the terms and conditions the court orders.

(4) Place the juvenile offender in the custody of the commissioner.

(5) Commit the juvenile offender to a sanctions house for a period no longer than seven days. Following such period, the court shall review the placement. The court may continue to recommit the juvenile offender to a sanctions house for a period no longer than seven days followed by a court review. Commitment to a sanctions house shall not exceed 28 ~~consecutive~~ total days for the same act or transaction. *If in the adjudication order, the court orders a sanctions house placement for a verifiable probation violation and such probation violation occurs, the juvenile may immediately be taken to a sanctions house and detained for no more than 48 hours, excluding Saturdays, Sundays and holidays, prior to court review of the placement. The court and all other interested parties shall be notified of the sanctions house placement.* An offender over 18 years of age or less than 23 years of age at sentencing may be committed to a county jail, in lieu of a sanctions house, under the same time restrictions imposed by this paragraph. No offender may be committed under this paragraph unless such offender has violated the terms of probation.

(6) Commit the juvenile offender to a community based program available in such judicial district subject to the terms and conditions the court orders.

(7) Impose any appropriate combination of paragraphs (1) through (6) of this subsection and make other orders directed to the juvenile offender as the court deems appropriate.

(8) Commit the juvenile offender to a juvenile correctional facility if the juvenile offender:

(A) Previously has been adjudicated as a juvenile offender under this code or under the Kansas juvenile offender code as it existed prior to July 1, 1997, for an offense which, if committed by an adult, would constitute a felony, a class A misdemeanor, a class B person or nonperson select misdemeanor or a class C person misdemeanor; or

(B) has been adjudicated a juvenile offender as a result of having committed an offense which, if committed by a person 18 years of age or over, would constitute a class A, B or C felony as defined by the Kansas criminal code or, if done on or after July 1, 1993, would constitute an off-grid crime or a nondrug crime ranked in severity level 1 through 5 or a drug crime ranked in severity level 1 through 3, as provided by the placement matrix established in K.S.A. 1998 Supp. 38-16,129, and amendments thereto.

(9) Place the juvenile offender under a house arrest program administered by the court pursuant to K.S.A. 21-4603b, and amendments thereto.

(b) (1) In addition to any other order authorized by this section, the

(continued)

court may order the: (A) Juvenile offender and the parents of the juvenile offender to:

(i) Attend counseling sessions as the court directs; or
 (ii) participate in mediation as the court directs. Participants in such mediation may include, but shall not be limited to, the victim, the juvenile offender and the juvenile offender's parents. Mediation shall not be mandatory for the victim;

(B) parents of the juvenile offender to participate in parenting classes; or

(C) juvenile offender to participate in a program of education offered by a local board of education including placement in an alternative educational program approved by a local board of education.

(2) Upon entering an order requiring a juvenile offender's parent to attend counseling sessions or mediation, the court shall give the parent notice of the order. The notice shall inform the parent of the parent's right to request a hearing within 10 days after entry of the order and the parent's right to employ an attorney to represent the parent at the hearing or, if the parent is financially unable to employ an attorney, the parent's right to request the court to appoint an attorney to represent the parent. If the parent does not request a hearing within 10 days after entry of the order, the order shall take effect at that time. If the parent requests a hearing, the court shall set the matter for hearing and, if requested, shall appoint an attorney to represent the parent. The expense and fees of the appointed attorney may be allowed and assessed as provided by K.S.A. 38-1606, and amendments thereto.

(3) The costs of any counseling or mediation may be assessed as expenses in the case. No mental health center shall charge a fee for court-ordered counseling greater than what the center would have charged the person receiving the counseling if the person had requested counseling on the person's own initiative. No mediator shall charge a fee for court-ordered mediation greater than what the mediator would have charged the person participating in the mediation if the person had requested mediation on the person's own initiative.

(c) (1) If a respondent has been adjudged to be a juvenile offender, the court, in addition to any other order authorized by this section, may suspend the juvenile offender's driver's license or privilege to operate a motor vehicle on the streets and highways of this state. The duration of the suspension ordered by the court shall be for a definite time period to be determined by the court. Upon suspension of a license pursuant to this subsection, the court shall require the juvenile offender to surrender the license to the court. The court shall transmit the license to the division of motor vehicles of the department of revenue; to be retained until the period of suspension expires. At that time, the licensee may apply to the division for return of the license. If the license has expired, the juvenile offender may apply for a new license, which shall be issued promptly upon payment of the proper fee and satisfaction of other conditions established by law for obtaining a license unless another suspension or revocation of the juvenile offender's privilege to operate a motor vehicle is in effect. As used in this subsection, "highway" and "street" have the meanings provided by K.S.A. 8-1424 and 8-1473, and amendments thereto. Any respondent who is adjudicated to be a juvenile offender who does not have a driver's license may have such juvenile offender's driving privileges revoked. No Kansas driver's license shall be issued to a juvenile offender whose driving privileges have been revoked pursuant to this section for a definite time period to be determined by the court.

(2) In lieu of suspending the driver's license or privilege to operate a motor vehicle on the highways of this state of any respondent adjudicated to be a juvenile offender, as provided in subsection (c)(1), the court in which such juvenile offender was adjudicated to be a juvenile offender may enter an order which places conditions on such juvenile offender's privilege of operating a motor vehicle on the streets and highways of this state, a certified copy of which such juvenile offender shall be required to carry any time such juvenile offender is operating a motor vehicle on the streets and highways of this state. Any such order shall prescribe the duration of the conditions imposed and shall specify that such duration shall be for a definite time period to be determined by the court. Upon entering an order restricting a juvenile offender's license hereunder, the court shall require such juvenile offender to surrender such juvenile offender's driver's license to the court. The court shall transmit the license to the division of vehicles, together with a copy of the order. Upon receipt thereof, the division of vehicles shall issue without charge a driver's license which shall indicate on its face that conditions have been imposed on such juvenile offender's privilege of operating a motor vehicle and that a certified copy of the order imposing such conditions is required to be

carried by the juvenile offender for whom the license was issued any time such juvenile offender is operating a motor vehicle on the streets and highways of this state. If the juvenile offender is a nonresident, the court shall cause a copy of the order to be transmitted to the division and the division shall forward a copy of it to the motor vehicle administrator of such juvenile offender's state of residence. Such court shall furnish to any juvenile offender whose driver's license has had conditions imposed on it under this section a copy of the order, which shall be recognized as a valid Kansas driver's license until such time as the division shall issue the restricted license provided for in this subsection. Upon expiration of the period of time for which conditions are imposed pursuant to this subsection, the licensee may apply to the division for the return of the license previously surrendered by such licensee. In the event such license has expired, such juvenile offender may apply to the division for a new license, which shall be issued immediately by the division upon payment of the proper fee and satisfaction of the other conditions established by law, unless such juvenile offender's privilege to operate a motor vehicle on the streets and highways of this state has been suspended or revoked prior thereto. If any juvenile offender shall violate any of the conditions imposed under this subsection, such juvenile offender's driver's license or privilege to operate a motor vehicle on the streets and highways of this state shall be revoked for a period as determined by the court in which such juvenile offender is convicted of violating such conditions.

(d) Whenever a juvenile offender is placed pursuant to subsection (a)(1) or (2), the court, unless it finds compelling circumstances which would render a plan of restitution unworkable, shall order the juvenile offender to make restitution to persons who sustained loss by reason of the offense. The restitution shall be made either by payment of an amount fixed by the court or by working for the persons in order to compensate for the loss. If the court finds compelling circumstances which would render a plan of restitution unworkable, the court may order the juvenile offender to perform charitable or social service for organizations performing services for the community.

Nothing in this subsection shall be construed to limit a court's authority to order a juvenile offender to make restitution or perform charitable or social service under circumstances other than those specified by this subsection or when placement is made pursuant to subsection (a)(3) or (4).

(e) In addition to or in lieu of any other order authorized by this section, the court may order a juvenile offender to pay a fine not exceeding \$250 for each offense. In determining whether to impose a fine and the amount to be imposed, the court shall consider the following:

(1) Imposition of a fine is most appropriate in cases where the juvenile offender has derived pecuniary gain from the offense.

(2) The amount of the fine should be related directly to the seriousness of the juvenile offender's offense and the juvenile offender's ability to pay.

(3) Payment of a fine may be required in a lump sum or installments.

(4) Imposition of a restitution order is preferable to imposition of a fine.

(5) The juvenile offender's duty of payment should be limited in duration and in no event should the time necessary for payment exceed the maximum term, which would be authorized if the offense had been committed by an adult.

(f) In addition to or in lieu of any other order authorized by this section, if a juvenile is adjudicated to be a juvenile offender by reason of a violation of K.S.A. 41-719, 41-727, 65-4101 through 65-4164 or K.S.A. 1998 Supp. 8-1599, and amendments thereto, the court shall order the juvenile offender to submit to and complete an alcohol and drug evaluation by a community-based alcohol and drug safety action program certified pursuant to K.S.A. 8-1008, and amendments thereto, and to pay a fee not to exceed the fee established by that statute for such evaluation. The court may waive such evaluation if the court finds that the juvenile offender has completed successfully an alcohol and drug evaluation, approved by the community-based alcohol and drug safety action program, within 12 months before sentencing. If such evaluation occurred more than 12 months before sentencing, the court shall order the juvenile offender to resubmit to and complete such evaluation and program as provided herein. If the court finds that the juvenile offender and those legally liable for the offender's support are indigent, the fee may be waived. In no event shall the fee be assessed against the commissioner or the juvenile justice authority. The court may require the parent or guardian of the juvenile offender to attend such program with the juvenile offender.

(g) The board of county commissioners of a county may provide by resolution that the parents or guardians of any juvenile offender placed under a house arrest program pursuant to subsection (a)(9) shall be re-

quired to pay to the county the cost of such house arrest program. The board of county commissioners shall prepare a sliding financial scale based on the ability of the parents to pay for such a program.

(h) In addition to any other order authorized by this section, if child support has been requested and the parent or parents have a duty to support the respondent the court may order, and when custody is placed with the commissioner shall order, one or both parents to pay child support. The court shall determine, for each parent separately, whether the parent already is subject to an order to pay support for the respondent. If the parent currently is not ordered to pay support for the respondent and the court has personal jurisdiction over the parent, the court shall order the parent to pay child support in an amount determined under K.S.A. 38-16,117, and amendments thereto. Except for good cause shown, the court shall issue an immediate income withholding order pursuant to K.S.A. 23-4,105 *et seq.*, and amendments thereto, for each parent ordered to pay support under this subsection, regardless of whether a payor has been identified for the parent. A parent ordered to pay child support under this subsection shall be notified, at the hearing or otherwise, that the child support order may be registered pursuant to K.S.A. 38-16,119, and amendments thereto. The parent also shall be informed that, after registration, the income withholding order may be served on the parent's employer without further notice to the parent and the child support order may be enforced by any method allowed by law. Failure to provide this notice shall not affect the validity of the child support order.

(i) Any order issued by the judge pursuant to this section shall be in effect immediately upon entry into the court's journal.

(j) In addition to the requirements of K.S.A. 38-1671, and amendments thereto, if a person is under 18 years of age and convicted of a felony or adjudicated as a juvenile offender for an offense if committed by an adult would constitute the commission of a felony, the court shall forward a signed copy of the journal entry to the commissioner within 30 days of final disposition.

(k) The sentencing hearing shall be open to the public as provided in K.S.A. 38-1652, and amendments thereto.

Sec. 17. K.S.A. 1998 Supp. 38-1664 is hereby amended to read as follows: 38-1664. (a) Prior to placing a juvenile offender in the custody of the commissioner and recommending out-of-home placement, the court shall consider and determine that, where consistent with the need for protection of the community:

(1) Reasonable efforts have been made to prevent or eliminate the need for out-of-home placement or reasonable efforts are not possible due to an emergency threatening the safety of the juvenile offender or the community; and

(2) out-of-home placement is in the best interests of the juvenile offender.

(b) When a juvenile offender has been placed in the custody of the commissioner, the commissioner shall notify the court in writing of the initial placement of the juvenile offender as soon as the placement has been accomplished. The court shall have no power to direct a specific placement by the commissioner, but may make recommendations to the commissioner. The commissioner may place the juvenile offender in an institution operated by the commissioner, a youth residential facility or a community mental health center. If the court has recommended an out-of-home placement, the commissioner may not return the juvenile offender to the home from which removed without first notifying the court of the plan.

(c) During the time a juvenile offender remains in the custody of the commissioner, the commissioner shall report to the court at least each six months as to the current living arrangement and social and mental development of the juvenile offender.

(d) If the juvenile offender is placed outside the juvenile offender's home, a *permanency* hearing shall be held not more than 18 12 months after the juvenile offender is placed outside the juvenile offender's home and, if *reintegration is a viable alternative*, every 12 months thereafter. *The court may appoint a guardian ad litem to represent the juvenile offender at the permanency hearing. Juvenile offenders who have been in extended out of home placement shall be provided a permanency hearing within 30 days of a request from the commissioner. If reintegration is not a viable alternative and either adoption or permanent guardianship might be in the best interests of the juvenile offender the county or district attorney shall file a petition alleging the juvenile is a child in need of care and requesting termination of parental rights or the appointment of a*

permanent guardian pursuant to the Kansas code for care of children. If the juvenile offender is placed in foster care, the foster parent or parents shall submit to the court, at least every six months, a report in regard to the juvenile offender's adjustment, progress and condition. The juvenile justice authority shall notify the foster parent or parents of the foster parents' or parent's duty to submit such report, on a form provided by the juvenile justice authority, at least two weeks prior to the date when the report is due, and the name of the judge and the address of the court to which the report is to be submitted. Such report shall be confidential and shall only be reviewed by the court and the child's attorney.

(d) (e) The report made by foster parents and provided by the commissioner of juvenile justice, pursuant to this section, shall be in substantially the following form:

REPORT FROM FOSTER PARENTS
CONFIDENTIAL

Child's Name	Current Address
Parent's Name	Foster Parents

Primary Social Worker

Please circle the word which best describes the child's progress

1. Child's adjustment in the home
 excellent good satisfactory needs improvement
2. Child's interaction with foster parents and family members
 excellent good satisfactory needs improvement
3. Child's interaction with others
 excellent good satisfactory needs improvement
4. Child's respect for property
 excellent good satisfactory needs improvement
5. Physical and emotional condition of the child
 excellent good satisfactory needs improvement
6. Social worker's interaction with the child and foster family
 excellent good satisfactory needs improvement
7. School status of child:

	School		Grade
Grades	Good _____	Fair _____	Poor _____
Attendance	Good _____	Fair _____	Poor _____
Behavior	Good _____	Fair _____	Poor _____

8. If visitation with parents has occurred, describe the frequency of visits, with whom, supervised or unsupervised, and any significant events which have occurred.

9. Your opinion regarding the overall adjustment, progress and condition of the child:

10. Do you have any special concerns or comments with regard to the child not addressed by this form? Please specify.

Sec. 18. K.S.A. 1998 Supp. 38-1673 is hereby amended to read as follows: 38-1673. (a) When a juvenile offender has satisfactorily completed such offender's term of incarceration at the juvenile correctional facility to which the juvenile offender was committed or placed, the person in charge of the juvenile correctional facility shall have authority to release the juvenile offender under appropriate conditions and for a specified period of time. *Prior to release from a juvenile correctional facility, the commissioner shall consider any recommendations made by the juvenile offender's juvenile community corrections officer.*

(b) At least 15 days prior to releasing a juvenile offender as provided in subsection (a), the person in charge of the juvenile correctional facility shall notify the committing court of the date and conditions upon which it is proposed the juvenile offender is to be released.

(c) Upon receipt of the notice required by subsection (b), the court shall review the proposed conditions of release and may recommend modifications or additions to the conditions.

(d) If, during the conditional release, the juvenile offender is not returning to the county from which committed, the person in charge of the juvenile correctional facility shall also give notice to the court of the county in which the juvenile offender is to be residing.

(e) To assure compliance with conditions of release from a juvenile

(continued)

correctional facility, the commissioner shall have the authority to prescribe the manner in which compliance with the conditions shall be supervised. When requested by the commissioner, the appropriate court may assist in supervising compliance with the conditions of release during the term of the conditional release. The commissioner may require the parents or guardians of the juvenile offender to cooperate and participate with the conditions of release.

(f) The juvenile justice authority shall notify at least 45 days prior to the discharge of the juvenile offender the county or district attorney of the county where the offender was adjudicated a juvenile offender of the release of such juvenile offender, if such juvenile offender's offense would have constituted a class A, B or C felony before July 1, 1993, or an off-grid felony, a nondrug crime ranked at severity level 1, 2, 3, 4 or 5 or a drug crime ranked at severity level 1, 2 or 3, on or after July 1, 1993, if committed by an adult. The county or district attorney shall give written notice at least 30 days prior to the release of the juvenile offender to: (1) Any victim of the juvenile offender's crime who is alive and whose address is known to the court or, if the victim is deceased, to the victim's family if the family's address is known to the court; (2) the local law enforcement agency; and (3) the school district in which the juvenile offender will be residing if the juvenile is still required to attend a secondary school. Failure to notify pursuant to this section shall not be a reason to postpone a release. Nothing in this section shall create a cause of action against the state or county or an employee of the state or county acting within the scope of the employee's employment as a result of the failure to notify pursuant to this section.

(g) Conditional release programs shall include, but not be limited to, the treatment options of aftercare services.

Sec. 19. K.S.A. 1998 Supp. 38-1681 is hereby amended to read as follows: 38-1681. (a) *Order authorizing prosecution as an adult or extended jurisdiction juvenile prosecution.* (1) Unless the respondent has consented to the order, an appeal may be taken by a respondent from an order authorizing prosecution as an adult. The appeal shall be taken only after conviction and in the same manner as other criminal appeals, except that (A) where the criminal prosecution has resulted in a judgment of conviction upon a plea of guilty or *nolo contendere*, an appeal may be taken from the order authorizing prosecution pursuant to K.S.A. 38-1636, and amendments thereto, notwithstanding the provisions of subsection (a) of K.S.A. 22-3602 and amendments thereto, and (B) if the criminal prosecution results in an acquittal, an appeal may nevertheless be taken from the order authorizing prosecution pursuant to K.S.A. 38-1636, and amendments thereto, if the order provides that it attaches to future acts by the respondent as authorized by subsection (h) of K.S.A. 38-1636, and amendments thereto.

(2) If on appeal the order authorizing prosecution as an adult is reversed but the finding of guilty is affirmed or the conviction was based on a plea of guilty or *nolo contendere*, the respondent shall be deemed adjudicated to be a juvenile offender. On remand the district court shall proceed with sentencing.

(b) *Orders of adjudgment and sentencing.* An appeal may be taken by a respondent from an order of such respondent being adjudged to be a juvenile offender or sentencing, or both. The appeal shall be taken after, but within 10 days of, the entry of the sentence.

(c) *A departure sentence is subject to appeal by the defendant. The appeal shall be to the appellate courts in accordance with rules adopted by the supreme court.*

(1) *Pending review of the sentence, the sentencing court or the appellate court may order the defendant confined or placed on conditional release, including bond.*

(2) *On appeal from a judgment or conviction entered for an offense committed on or after July 1, 1999, the appellate court shall not review:*

(A) *Any sentence that is within the presumptive sentence for the crime; or*

(B) *any sentence resulting from an agreement between the state and the defendant which the sentencing court approves on the record.*

(3) *In any appeal from a judgment of conviction imposing a sentence that departs from the presumptive sentence, sentence review shall be limited to whether the sentencing court's findings of fact and reasons justifying a departure:*

(A) *Are supported by the evidence in the record; and*

(B) *constitute substantial and compelling reasons for departure.*

(4) *In any appeal, the appellate court may review a claim that:*

(A) *A sentence that departs from the presumptive sentence resulted from partiality, prejudice, oppression or corrupt motive;*

(B) *the sentencing court erred in either including or excluding recognition of prior convictions or adjudications; or*

(C) *the sentencing court erred in ranking the crime severity level of the current crime or in determining the appropriate classification of a prior conviction or juvenile adjudication for criminal history purposes.*

(5) *The appellate court may reverse or affirm the sentence. If the appellate court concludes that the trial court's factual findings are not supported by evidence in the record or do not establish substantial and compelling reasons for a departure, it shall remand the case to the trial court for resentencing.*

(6) *The appellate court shall issue a written opinion whenever the judgment of the sentencing court is reversed. The court may issue a written opinion in any other case when it is believed that a written opinion will provide guidance to sentencing judges and others in implementing the placement. The appellate courts may provide by rule for summary disposition of cases arising under this section when no substantial question is presented by the appeal.*

(7) *A review under summary disposition shall be made solely upon the record that was before the sentencing court. Written briefs shall not be required unless ordered by the appellate court and the review and decision shall be made in an expedited manner according to rules adopted by the supreme court.*

(e) (d) *Priority.* Appeals under this section shall have priority over other cases except those having statutory priority.

Sec. 20. K.S.A. 1998 Supp. 38-16,129 is hereby amended to read as follows: 38-16,129. On and after July 1, 1999: (a) For the purpose of sentencing committing juvenile offenders to a juvenile correctional facility, the following placements may shall be applied by the judge in felony or misdemeanor cases for offenses committed on or after July 1, 1999. If used, the court shall establish a specific term of commitment as specified in this subsection, unless the judge conducts a departure hearing and finds substantial and compelling reasons to impose a departure sentence as provided in section 2 and amendments thereto.

(1) *Violent Offenders.* (A) The violent offender I is defined as an offender adjudicated as a juvenile offender for an offense which, if committed by an adult, would constitute an off-grid felony. Offenders in this category may be committed to a juvenile correctional facility for a minimum term of 60 months and up to a maximum term of the offender reaching the age of 22 years, six months. The aftercare term for this offender is set at a minimum term of six months and up to a maximum term of the offender reaching the age of 23 years.

(B) The violent offender II is defined as an offender adjudicated as a juvenile offender for an offense which, if committed by an adult, would constitute a nondrug level 1, 2 or 3 felony. Offenders in this category may be committed to a juvenile correctional facility for a minimum term of 24 months and up to a maximum term of the offender reaching the age 22 years, six months. The aftercare term for this offender is set at a minimum term of six months and up to a maximum term of the offender reaching the of age 23 years.

(2) *Serious Offenders.* (A) The serious offender I is defined as an offender adjudicated as a juvenile offender for an offense which, if committed by an adult, would constitute a nondrug severity level 4, 5 or 6 person felony or a severity level 1 or 2 drug felony. Offenders in this category may be committed to a juvenile correctional facility for a minimum term of 18 months and up to a maximum term of 36 months. The aftercare term for this offender is set at a minimum term of six months and up to a maximum term of 24 months.

(B) The serious offender II is defined as an offender adjudicated as a juvenile offender for an offense which, if committed by an adult, would constitute a nondrug severity level 7, 8, 9 or 10 person felony with one prior felony adjudication. Offenders in this category may be committed to a juvenile correctional facility for a minimum term of nine months and up to a maximum term of 18 months. The aftercare term for this offender is set at a minimum term of six months and up to a maximum term of 24 months.

(3) *Chronic Offenders.* (A) The chronic offender I, chronic felon is defined as an offender adjudicated as a juvenile offender for an offense which, if committed by an adult, would constitute:

(i) One present nonperson felony adjudication and two prior felony adjudications; or

(ii) one present severity level 3 drug felony adjudication and two prior felony adjudications.

Offenders in this category may be committed to a juvenile correctional

facility for a minimum term of six months and up to a maximum term of 18 months. The aftercare term for this offender is set at a minimum term of six months and up to a maximum term of 12 months.

(B) The chronic offender II, escalating felon is defined as an offender adjudicated as a juvenile offender for an offense which, if committed by an adult, would constitute:

- (i) One present felony adjudication and two prior misdemeanor adjudications;
- (ii) one present felony adjudication and two prior severity level 4 drug adjudications;
- (iii) one present severity level 3 drug felony adjudication and two prior misdemeanor adjudications; or
- (iv) one present severity level 3 drug felony adjudication and two prior severity level 4 drug adjudications.

Offenders in this category may be committed to a juvenile correctional facility for a minimum term of six months and up to a maximum term of 18 months. The aftercare term for this offender is set at a minimum term of six months and up to a maximum term of 12 months.

(C) The chronic offender III, escalating misdemeanor is defined as an offender adjudicated as a juvenile offender for an offense which, if committed by an adult, would constitute:

- (i) One present misdemeanor adjudication and two prior misdemeanor adjudications and two out-of-home placement failures;
- (ii) one present misdemeanor adjudication and two prior severity level 4 drug felony adjudications and two out-of-home placement failures;
- (iii) one present severity level 4 drug felony adjudication and two prior misdemeanor adjudications and two out-of-home placement failures; or
- (iv) one present severity level 4 drug felony adjudication and two prior severity level 4 felony adjudications and two out-of-home placement failures.

Offenders in this category may be committed to a juvenile correctional facility for a minimum term of three months and up to a maximum term of six months. The aftercare term for this offender is set at a minimum term of three months and up to a maximum term of six months.

(4) *Conditional Release Violators.* Conditional release violators may be committed to a juvenile correctional facility, youth residential facility, juvenile detention facility, institution, a sanctions house or to other appropriate community placement for a minimum term of three months and up to a maximum term of six months. The aftercare term for this offender is set at a minimum term of two months and up to a maximum term of six months, or the maximum term of the original aftercare term, whichever is longer.

(b) As used in this section: (1) "Placement failure" means a juvenile offender has been placed out-of-home on probation in a community placement accredited by the commissioner in a juvenile offender case and the offender has violated significantly the terms of probation in that case.

(2) "Adjudication" includes out-of-state juvenile adjudications. An out-of-state offense which if committed by an adult would constitute the commission of a felony or misdemeanor shall be classified as either a felony or a misdemeanor according to the adjudicating jurisdiction. If an offense which if committed by an adult would constitute the commission of a felony in another state, it will be deemed a felony in Kansas. The state of Kansas shall classify the offense, which if committed by an adult would constitute the commission of a felony or misdemeanor, as person or nonperson. In designating such offense as person or nonperson, reference to comparable offenses shall be made. If the state of Kansas does not have a comparable offense, the out-of-state adjudication shall be classified as a nonperson offense.

(c) All appropriate community placement options shall have been exhausted before a chronic offender III, escalating misdemeanor shall be placed in a juvenile correctional facility. A court finding shall be made acknowledging that appropriate community placement options have been pursued and no such option is appropriate.

(d) The commissioner shall work with the community to provide ongoing support and incentives for the development of additional community placements to ensure that the chronic offender III, escalating misdemeanor sentencing category is not frequently utilized.

Sec. 21. K.S.A. 1998 Supp. 46-2801 is hereby amended to read as follows: 46-2801. (a) There is hereby created the joint committee on corrections and juvenile justice oversight which shall be within the legislative branch of state government and which shall be composed of no more than seven members of the senate and seven members of the house of representatives.

(b) The senate members shall be appointed by the president and the minority leader. The two major political parties shall have proportional representation on such committee. In the event application of the preceding sentence results in a fraction, the party having a fraction exceeding .5 shall receive representation as though such fraction were a whole number.

(c) The seven representative members shall be appointed as follows:

- (1) Two members shall be members of the majority party who are members of the house committee on appropriations and shall be appointed by the speaker;
- (2) two members shall be members of the minority party who are members of the house committee on appropriations and shall be appointed by the minority leader;
- (3) two members shall be members of the majority party who are members of the house committee on judiciary and shall be appointed by the speaker; and
- (4) one member shall be a member of the minority party who is a member of the house committee on judiciary and shall be appointed by the minority leader.

(d) Any vacancy in the membership of the joint committee on corrections and juvenile justice oversight shall be filled by appointment in the manner prescribed by this section for the original appointment.

(e) All members of the joint committee on corrections and juvenile justice oversight shall serve for terms ending on the first day of the regular legislative session in odd-numbered years. The joint committee shall organize annually and elect a chairperson and vice-chairperson in accordance with this subsection. During calendar years 1997 and 1999, the chairperson shall be one of the representative members of the joint committee elected by the members of the joint committee and the vice-chairperson shall be one of the senate members elected by the members of the joint committee. During calendar year 1998, the chairperson shall be one of the senate members of the joint committee elected by the members of the joint committee and the vice-chairperson shall be one of the representative members of the joint committee elected by the members of the joint committee. The vice-chairperson shall exercise all of the powers of the chairperson in the absence of the chairperson. If a vacancy occurs in the office of chairperson or vice-chairperson, a member of the joint committee, who is a member of the same house as the member who vacated the office, shall be elected by the members of the joint committee to fill such vacancy. Within 30 days after the effective date of this act, the joint committee shall organize and elect a chairperson and a vice-chairperson in accordance with the provisions of this act.

(f) A quorum of the joint committee on corrections and juvenile justice oversight shall be eight. All actions of the joint committee shall be by motion adopted by a majority of those present when there is a quorum.

(g) The joint committee on corrections and juvenile justice oversight may meet at any time and at any place within the state on the call of the chairperson, vice-chairperson and ranking minority member of the house of representatives when the chairperson is a representative or of the senate when the chairperson is a senator.

(h) The provisions of the acts contained in article 12 of chapter 46 of the Kansas Statutes Annotated, and amendments thereto, applicable to special committees shall apply to the joint committee on corrections and juvenile justice oversight to the extent that the same do not conflict with the specific provisions of this act applicable to the joint committee.

(i) In accordance with K.S.A. 46-1204 and amendments thereto, the legislative coordinating council may provide for such professional services as may be requested by the joint committee on corrections and juvenile justice oversight.

(j) The joint committee on corrections and juvenile justice oversight may introduce such legislation as it deems necessary in performing its functions.

(k) In addition to other powers and duties authorized or prescribed by law or by the legislative coordinating council, the joint committee on corrections and juvenile justice oversight shall:

- (1) Monitor the inmate population and review and study the programs, activities and plans of the department of corrections regarding the duties of the department of corrections that are prescribed by statute, including the implementation of expansion projects, the operation of correctional, food service and other programs for inmates, community corrections, parole and the condition and operation of the correctional institutions and other facilities under the control and supervision of the department of corrections;

(continued)

(2) monitor the establishment of the juvenile justice authority and review and study the programs, activities and plans of the juvenile justice authority regarding the duties of the juvenile justice authority that are prescribed by statute, including the responsibility for the care, custody, control and rehabilitation of juvenile offenders and the condition and operation of the state juvenile correctional facilities under the control and supervision of the juvenile justice authority;

(3) review and study the adult correctional programs and activities and facilities of counties, cities and other local governmental entities, including the programs and activities of private entities operating community correctional programs and facilities and the condition and operation of jails and other local governmental facilities for the incarceration of adult offenders;

(4) review and study the juvenile offender programs and activities and facilities of counties, cities, school districts and other local governmental entities, including programs for the reduction and prevention of juvenile crime and delinquency, the programs and activities of private entities operating community juvenile programs and facilities and the condition and operation of local governmental residential or custodial facilities for the care, treatment or training of juvenile offenders;

(5) study the progress and results of the transition of powers, duties and functions from the department of social and rehabilitation services, office of judicial administration and department of corrections to the juvenile justice authority; and

(6) make an annual report to the legislative coordinating council as provided in K.S.A. 46-1207, and amendments thereto, and such special reports to committees of the house of representatives and senate as are deemed appropriate by the joint committee.

(l) The provisions of this section shall expire on December 31, 1999 2003.

Sec. 22. K.S.A. 75-7007 is hereby amended to read as follows: 75-7007. (a) There is hereby established the Kansas advisory group on juvenile justice and delinquency prevention, for the purposes of the federal juvenile justice and delinquency prevention act of 1974, as amended.

(b) The membership of the Kansas advisory group on juvenile justice and delinquency prevention shall include the members of the Kansas youth authority, as appointed pursuant to K.S.A. 75-7000, and amendments thereto, and other be composed of members as appointed by the governor. The governor shall appoint at least eight 20 but not more than 26 additional 33 members to the advisory group. The additional members shall serve at the pleasure of the governor. One-third of the members shall be appointed to four-year terms; one-third of the members shall be appointed to three-year terms; and one-third of the members shall be appointed to two-year terms. Thereafter, all members shall serve four-year terms.

(c) The chairperson and vice-chairperson of the advisory group shall be appointed by the governor.

(d) Each member of the advisory group shall receive compensation, subsistence allowances, mileage and other expenses as provided for in K.S.A. 75-3223, and amendments thereto.

(e) The advisory group shall participate in the development and review of the juvenile justice plan, review and comment on all juvenile justice and delinquency prevention grant applications, and shall make recommendations regarding the grant applications.

(f) All ex officio members of the Kansas youth authority shall also serve as ex officio members to the advisory group.

(g) The advisory group shall receive reports from local citizen review boards established pursuant to K.S.A. 38-1812, and amendments thereto, regarding the status of juvenile offenders under the supervision of the district courts.

Sec. 23. K.S.A. 75-7021 is hereby amended to read as follows: 75-7021. (a) There is hereby created in the state treasury the Kansas endowment for youth trust fund. Money credited to the fund pursuant to K.S.A. 20-367, and amendments thereto, or by any other lawful means shall be used solely for the purpose of making grants to further the purpose of juvenile justice reform, including rational prevention programs and programs for treatment and rehabilitation of juveniles and to further the partnership between state and local communities. Such treatment and rehabilitation programs should aim to combine accountability and sanctions with increasingly intensive treatment and rehabilitation services with an aim to provide greater public safety and provide intervention that will be uniform and consistent.

(b) All expenditures from the Kansas endowment for youth trust fund shall be made in accordance with appropriations acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the commissioner of juvenile justice or by a person or persons designated by the commissioner.

(c) The commissioner of juvenile justice may apply for, receive and accept money from any source for the purposes for which money in the Kansas endowment for youth trust fund may be expended. Upon receipt of any such money, the commissioner shall remit the entire amount at least monthly to the state treasurer, who shall deposit it in the state treasury and credit it to the Kansas endowment for youth trust fund.

(d) Grants made to programs pursuant to this section shall be based on the number of persons to be served and such other requirements as may be established by the Kansas youth authority advisory group on juvenile justice and delinquency prevention in guidelines established and promulgated to regulate grants made under authority of this section. The guidelines may include requirements for grant applications, organizational characteristics, reporting and auditing criteria and such other standards for eligibility and accountability as are deemed advisable by the Kansas youth authority advisory group on juvenile justice and delinquency prevention.

(e) On or before the 10th of each month, the director of accounts and reports shall transfer from the state general fund to the Kansas endowment for youth trust fund interest earnings based on:

(1) The average daily balance of moneys in the Kansas endowment for youth trust fund for the preceding month; and

(2) the net earnings rate of the pooled money investment portfolio for the preceding month.

Sec. 24. K.S.A. 75-7023 is hereby amended to read as follows: 75-7023. (a) The supreme court through administrative orders shall provide for the establishment of a juvenile intake and assessment system and for the establishment and operation of juvenile intake and assessment programs in each judicial district. On and after July 1, 1997, the secretary of social and rehabilitation services may contract with the commissioner of juvenile justice to provide for the juvenile intake and assessment system and programs for children in need of care. Except as provided further, on and after July 1, 1997, the commissioner of juvenile justice shall promulgate rules and regulations for the juvenile intake and assessment system and programs concerning juvenile offenders. If the commissioner contracts with the office of judicial administration to administer the juvenile intake and assessment system and programs concerning juvenile offenders, the supreme court administrative orders shall be in force until such contract ends and the rules and regulations concerning juvenile intake and assessment system and programs concerning juvenile offenders have been adopted.

(b) No records, reports and information obtained as a part of the juvenile intake and assessment process may be admitted into evidence in any proceeding and may not be used in a child in need of care proceeding except for diagnostic and referral purposes and by the court in considering dispositional alternatives. However, if the records, reports or information are in regard to abuse or neglect, which is required to be reported under K.S.A. 38-1522, and amendments thereto, such records, reports or information may then be used for any purpose in a child in need of care proceeding pursuant to the Kansas code for care of children.

(c) Upon a juvenile being taken into custody pursuant to K.S.A. 38-1624, and amendments thereto, a juvenile intake and assessment worker shall complete the intake and assessment process as required by supreme court administrative order or district court rule prior to July 1, 1997, or except as provided above rules and regulations established by the commissioner of juvenile justice on and after July 1, 1997.

(d) Except as provided in subsection (g) and in addition to any other information required by the supreme court administrative order, the secretary, the commissioner or by the district court of such district, the juvenile intake and assessment worker shall collect the following information:

(1) A standardized risk assessment tool, such as the problem oriented screening instrument for teens;

(2) criminal history, including indications of criminal gang involvement;

(3) abuse history;

(4) substance abuse history;

(5) history of prior community services used or treatments provided;

(6) educational history;

- (7) medical history; and
- (8) family history.
- (e) After completion of the intake and assessment process for such child, the intake and assessment worker may:

(1) Release the child to the custody of the child's parent, other legal guardian or another appropriate adult if the intake and assessment worker believes that it would be in the best interest of the child and it would not be harmful to the child to do so.

(2) Conditionally release the child to the child's parent, other legal guardian or another appropriate adult if the intake and assessment worker believes that if the conditions are met, it would be in the child's best interest to release the child to such child's parent, other legal guardian or another appropriate adult; and the intake and assessment worker has reason to believe that it might be harmful to the child to release the child to such child's parents, other legal guardian or another appropriate adult without imposing the conditions. The conditions may include, but not be limited to:

- (A) Participation of the child in counseling;
- (B) participation of members of the child's family in counseling;
- (C) participation by the child, members of the child's family and other relevant persons in mediation;
- (D) provision of inpatient treatment for the child;
- (E) referral of the child and the child's family to the secretary of social and rehabilitation services for services and the agreement of the child and family to accept and participate in the services offered;
- (F) referral of the child and the child's family to available community resources or services and the agreement of the child and family to accept and participate in the services offered;
- (G) requiring the child and members of the child's family to enter into a behavioral contract which may provide for regular school attendance among other requirements; or
- (H) any special conditions necessary to protect the child from future abuse or neglect.

(3) Deliver the child to a shelter facility or a licensed attendant care center along with the law enforcement officer's written application. The shelter facility or licensed attendant care facility shall then have custody as if the child had been directly delivered to the facility by the law enforcement officer pursuant to K.S.A. 38-1528, and amendments thereto.

(4) Refer the child to the county or district attorney for appropriate proceedings to be filed or refer the child and family to the secretary of social and rehabilitation services for investigations in regard to the allegations.

(5) *Make recommendations to the county or district attorney concerning immediate intervention programs which may be beneficial to the juvenile.*

(f) *The commissioner may adopt rules and regulations which allow local juvenile intake and assessment programs to create a risk assessment tool, as long as such tool meets the mandatory reporting requirements established by the commissioner.*

(g) *Parents, guardians and juveniles may access the juvenile intake and assessment programs on a voluntary basis. The parent or guardian shall be responsible for the costs of any such program utilized.*

Sec. 25. K.S.A. 1998 Supp. 75-7024 is hereby amended to read as follows: 75-7024. ~~On and after July 1, 1997,~~ In addition to other powers and duties provided by law, in administering the provisions of the juvenile justice code, the commissioner of juvenile justice shall:

(a) Establish divisions which include the following functions in the juvenile justice authority:

(1) Operations. The commissioner shall operate the juvenile intake and assessment system as it relates to the juvenile offender; provide technical assistance and help facilitate community collaboration; license juvenile correctional facilities, programs and providers; assist in coordinating a statewide system of community based service providers; establish pilot projects for community based service providers; and operate the juvenile correctional facilities.

(2) Research and prevention. The commissioner shall generate, analyze and utilize data to review existing programs and identify effective prevention programs; to develop new program initiatives and restructure existing programs; and to assist communities in risk assessment and effective resource utilization.

(3) Contracts. The commissioner shall secure the services of direct providers by contracting with such providers, which may include non-profit, private or public agencies, to provide functions and services

needed to operate the juvenile justice authority. The commissioner shall contract with local service providers, when available, to provide twenty-four-hour-a-day intake and assessment services. Nothing provided for herein shall prohibit local municipalities, through interlocal agreements, from corroborating with and participating in the intake and assessment services established in K.S.A. 75-7023, and amendments thereto. All contracts entered into by the commissioner to secure the services of direct providers shall contain a clause allowing the inspector general unlimited access to such facility, records or personnel pursuant to subsection (a)(4)(B).

(4) Performance audit. (A) The commissioner randomly shall audit contracts to determine that service providers are performing as required pursuant to the contract.

(B) Within the division conducting performance audits, the commissioner shall designate a staff person to serve in the capacity of inspector general. Such inspector general, or such inspector general's designee, shall have the authority to: (i) Enforce compliance with all contracts; (ii) perform audits as necessary to ensure compliance with the contracts. The inspector general shall have unlimited access to any and all facilities, records or personnel of any provider that has contracted with the commissioner to determine that such provider is in compliance with the contracts; and (iii) establish a statewide juvenile justice hotline to respond to any complaints or concerns that have been received concerning juvenile justice.

(b) Adopt rules and regulations necessary for the administration of this act.

(c) Administer all state and federal funds appropriated to the juvenile justice authority and may coordinate with any other agency within the executive branch expending funds appropriated for juvenile justice.

(d) Administer the development and implementation of a juvenile justice information system.

(e) Administer the transition to and implementation of juvenile justice system reforms.

(f) Coordinate with the judicial branch of state government any duties and functions which effect the juvenile justice authority.

(g) Serve as a resource to the legislature and other state policymakers.

(h) Make and enter into all contracts and agreements and do all other acts and things necessary or incidental to the performance of functions and duties and the execution of powers under this act. The commissioner may enter into memorandums of agreement or contractual relationships with state agencies, other governmental entities or private providers as necessary to carry out the commissioner's responsibilities pursuant to the Kansas juvenile justice code.

(i) Accept custody of juvenile offenders so placed by the court.

(j) Assign juvenile offenders placed in the commissioner's custody to juvenile correctional facilities based on information collected by the reception and diagnostic evaluation, intake and assessment report, pursuant to K.S.A. 75-7023, and amendments thereto, and the predispositional investigation report, pursuant to K.S.A. 38-1661, and amendments thereto.

(k) Establish and utilize a reception and diagnostic evaluation for all juvenile offenders to be evaluated prior to placement in a juvenile correctional facility.

(l) Assist the judicial districts in establishing community based placement options, juvenile community correctional services and aftercare transition services for juvenile offenders.

(m) Review, evaluate and restructure the programmatic mission and goals of the juvenile correctional facilities to accommodate greater specialization for each facility.

(n) Adopt rules and regulations as are necessary to encourage the sharing of information between individuals and agencies who are involved with the juvenile.

(o) Provide staff support to the Kansas youth authority.

(p) Designate in each judicial district an entity which shall be responsible for juvenile justice field services not provided by court services officers in the judicial district. The commissioner shall contract with such entity and provide grants to fund such field services.

(q) Monitor placement trends and minority confinement.

(r) Develop and submit to the joint committee on corrections and juvenile justice oversight a recommendation to provide for the financial viability of the Kansas juvenile justice system. Such recommendation shall include a formula for the allocation of state funds to community

(continued)

programs and a rationale in support of the recommendation. Additionally, the commissioner shall submit a recommendation, approved by the Kansas youth authority, detailing capital projects and expenditures projected during the five-year period beginning July 1, 1997, including a rationale in support of such recommendation. In developing such recommendations, the commissioner shall avoid pursuing construction or expansion of state institutional capacity when appropriate alternatives to such placements are justified. The commissioner's recommendations shall identify a revenue source sufficient to appropriately fund expenditures anticipated to be incurred subsequent to expansion of community-based capacity and necessary to finance recommended capital projects.

(s) Report monthly to the joint committee on corrections and juvenile justice oversight. The commissioner shall review with the committee any contracts or memorandums of agreement with other state agencies prior to the termination of such agreements or contracts.

(t) Have the authority to designate all or a portion of a facility for juveniles under the commissioner's jurisdiction as a:

- (1) Nonsecure detention facility;
- (2) facility for the educational or vocational training and related services;
- (3) facility for temporary placement pending other arrangements more appropriate for the juvenile's needs; and
- (4) facility for the provision of care and other services and not for the detention of juveniles.

Sec. 26. K.S.A. 75-7032 is hereby amended to read as follows: 75-7032. The juvenile justice authority, pursuant to provided for in K.S.A. 75-7001, and amendments thereto, and the Kansas youth authority, pursuant to K.S.A. 75-7008, and amendments thereto, shall be and are hereby abolished on July 1, 2004.

Sec. 27. K.S.A. 76-172 is hereby amended to read as follows: 76-172. As used in this act unless the context otherwise requires, "institution" means the institutions within the department of social and rehabilitation services, the institutions within the department of corrections, the institution within the department of human resources, the institutions within the juvenile justice authority, the Kansas state school for blind and the Kansas state school for the deaf.

Sec. 28. K.S.A. 79-4803 is hereby amended to read as follows: 79-4803. (a) (1) An amount equal to 10% of all moneys credited to the state gaming revenues fund shall be transferred and credited to the correctional institutions building fund created pursuant to K.S.A. 76-6b09 and amendments thereto, to be appropriated by the legislature for the use and benefit of state correctional institutions as provided in K.S.A. 76-6b09 and amendments thereto; and

(2) an amount equal to 5% of all moneys credited to the state gaming revenues fund shall be transferred and credited to the juvenile detention facilities fund;

(b) There is hereby created in the state treasury the juvenile detention facilities fund which shall be administered by the commissioner of juvenile justice as approved by the The Kansas advisory group on juvenile justice and delinquency prevention shall review and make recommendations concerning the administration of the fund. All expenditures from the juvenile detention facilities fund shall be for the retirement of debt of facilities for the detention of juveniles; or for the construction, renovation, remodeling or operational costs of facilities for the detention of juveniles in accordance with a grant program which shall be established with grant criteria designed to facilitate the expeditious award and payment of grants for the purposes for which the moneys are intended. "Operational costs" shall not be limited to any per capita reimbursement by the commissioner of juvenile justice for juveniles under the supervision and custody of the commissioner but shall include payments to counties as and for their costs of operating the facility. The commissioner of juvenile justice shall make grants of the moneys credited to the juvenile detention facilities fund for such purposes to counties in accordance with such grant program. All expenditures from the juvenile detention facilities fund shall be made in accordance with appropriation acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the commissioner of juvenile justice or the commissioner's designee.

Sec. 29. K.S.A. 38-1542, 75-7007, 75-7008, 75-7009, 75-7021, 75-7023, 75-7032, 76-172 and 79-4803 and K.S.A. 1998 Supp. 38-1502, 38-1502, as amended by section 42 of 1999 House bill No. 2191, 38-1502c,

38-1528, 38-1543, 38-1562, 38-1565, 38-1583, 38-1602, 38-1602a, 38-1604, 38-1624, 38-1636, 38-1640, 38-1663, as amended by section 8 of chapter 187 of the 1998 Session Laws of Kansas, 38-1664, 38-1673, 38-1681, 38-16129, 46-2801 and 75-7024 are hereby repealed.

Sec. 30. This act shall take effect and be in force from and after its publication in the Kansas register.

(Published in the Kansas Register May 27, 1999.)

SENATE BILL No. 45

AN ACT enacting the tax reform and relief act of 1999; amending K.S.A. 2-610, 2-1318, 2-1319, 2-1322, 2-2007, 3-121, 12-1403, 12-1405, 12-1617b, 19-236, 19-807d, 19-2803, 19-2803e, 19-3105, 19-3106, 19-3305, 19-4004, 19-4011, 19-4102, 65-212, 68-166, 68-518c, 68-582, 73-407, 76-326a, 79-201, 79-5a01, 79-1945, 79-1946, 79-1962, 79-32,197, 79-32,201, 80-115, 80-119, 80-308, 80-903, 80-932, 80-1417, 80-1503, 80-1509, 80-1537, 80-1806, 80-1903, 80-1909, 80-1916, 80-1920, 80-1921, 80-1924, 80-2006, 80-2021, 80-2201, 80-2204 and 82a-308 and K.S.A. 1998 Supp. 79-201a, 79-201b, 79-32,117, 79-32,195, 79-3602, 79-3606 and 79-3606, as amended by section 6 of this act, and repealing the existing sections; also repealing K.S.A. 79-1947, 79-1947b, 79-1948, 79-1949, 79-1950, 79-1951, 79-1952 and 79-1953 and K.S.A. 1998 Supp. 79-3606, as amended by section 18 of House Bill No. 2168.

Be it enacted by the Legislature of the State of Kansas:

Section 1. On and after July 1, 1999, K.S.A. 1998 Supp. 79-3602 is hereby amended to read as follows: 79-3602. (a) "Persons" means any individual, firm, copartnership, joint adventure, association, corporation, estate or trust, receiver or trustee, or any group or combination acting as a unit, and the plural as well as the singular number; and shall specifically mean any city or other political subdivision of the state of Kansas engaging in a business or providing a service specifically taxable under the provisions of this act.

(b) "Director" means the state director of taxation.

(c) "Sale" or "sales" means the exchange of tangible personal property, as well as the sale thereof for money, and every transaction, conditional or otherwise, for a consideration, constituting a sale, including the sale or furnishing of electrical energy, gas, water, services or entertainment taxable under the terms of this act and including, except as provided in the following provision, the sale of the use of tangible personal property by way of a lease, license to use or the rental thereof regardless of the method by which the title, possession or right to use the tangible personal property is transferred. The term "sale" or "sales" shall not mean the sale of the use of any tangible personal property used as a dwelling by way of a lease or rental thereof for a term of more than 28 consecutive days.

(d) "Retailer" means a person regularly engaged in the business of selling tangible personal property at retail or furnishing electrical energy, gas, water, services or entertainment, and selling only to the user or consumer and not for resale.

(e) "Retail sale" or "sale at retail" means all sales made within the state of tangible personal property or electrical energy, gas, water, services or entertainment for use or consumption and not for resale.

(f) "Tangible personal property" means corporeal personal property. Such term shall include: (1) Any computer software program which is not a custom computer software program, as described by subsection (s) of K.S.A. 79-3603, and amendments thereto; and (2) any prepaid telephone calling card or prepaid authorization number, or recharge of such card or number, as described by subsection (b) of K.S.A. 79-3603, and amendments thereto.

(g) "Selling price" means the total cost to the consumer exclusive of discounts allowed and credited, but including freight and transportation charges from retailer to consumer.

(h) "Gross receipts" means the total selling price or the amount received as defined in this act, in money, credits, property or other consideration valued in money from sales at retail within this state; and embraced within the provisions of this act. The taxpayer may take credit in the report of gross receipts for: (1) An amount equal to the selling price of property returned by the purchaser when the full sale price thereof, including the tax collected, is refunded in cash or by credit; and (2) an amount equal to the allowance given for the trade-in of property.

(i) "Taxpayer" means any person obligated to account to the director for taxes collected under the terms of this act.

(j) "Isolated or occasional sale" means the nonrecurring sale of tangible personal property, or services taxable hereunder by a person not engaged at the time of such sale in the business of selling such property or services. Any religious organization which makes a nonrecurring sale

of tangible personal property acquired for the purpose of resale shall be deemed to be not engaged at the time of such sale in the business of selling such property. Such term shall include: (1) Any sale by a bank, savings and loan institution, credit union or any finance company licensed under the provisions of the Kansas uniform consumer credit code of tangible personal property which has been repossessed by any such entity; and (2) any sale of tangible personal property made by an auctioneer or agent on behalf of not more than two principals or households if such sale is nonrecurring and any such principal or household is not engaged at the time of such sale in the business of selling tangible personal property.

(k) "Service" means those services described in and taxed under the provisions of K.S.A. 79-3603 and amendments thereto.

(l) "Ingredient or component part" means tangible personal property which is necessary or essential to, and which is actually used in and becomes an integral and material part of tangible personal property or services produced, manufactured or compounded for sale by the producer, manufacturer or compounder in its regular course of business. The following items of tangible personal property are hereby declared to be ingredients or component parts, but the listing of such property shall not be deemed to be exclusive nor shall such listing be construed to be a restriction upon, or an indication of, the type or types of property to be included within the definition of "ingredient or component part" as herein set forth:

(1) Containers, labels and shipping cases used in the distribution of property produced, manufactured or compounded for sale which are not to be returned to the producer, manufacturer or compounder for reuse.

(2) Containers, labels, shipping cases, paper bags, drinking straws, paper plates, paper cups, twine and wrapping paper used in the distribution and sale of property taxable under the provisions of this act by wholesalers and retailers and which is not to be returned to such wholesaler or retailer for reuse.

(3) Seeds and seedlings for the production of plants and plant products produced for resale.

(4) Paper and ink used in the publication of newspapers.

(5) Fertilizer used in the production of plants and plant products produced for resale.

(6) Feed for animals, fowl and aquatic plants and animals, the primary purpose of which is use in agriculture or aquaculture, as defined in K.S.A. 47-1901, and amendments thereto, the production of food for human consumption, the production of animal, dairy, poultry or aquatic plant and animal products, fiber, fur, or the production of offspring for use for any such purpose or purposes.

(m) "Property which is consumed" means tangible personal property which is essential or necessary to and which is used in the actual process of and immediately consumed, depleted or dissipated within one year in (1) the production, manufacture, processing, mining, drilling, refining or compounding of tangible personal property, (2) the providing of services or, (3) the irrigation of crops, for sale in the regular course of business, or (4) the storage or processing of grain by a public grain warehouse or other grain storage facility, and which is not reusable for such purpose. The following items of tangible personal property are hereby declared to be "consumed" but the listing of such property shall not be deemed to be exclusive nor shall such listing be construed to be a restriction upon or an indication of, the type or types of property to be included within the definition of "property which is consumed" as herein set forth is a listing of tangible personal property, included by way of illustration but not of limitation, which qualifies as property which is consumed:

(A) Insecticides, herbicides, germicides, pesticides, fungicides, fumigants, antibiotics, biologicals, pharmaceuticals, vitamins and chemicals for use in commercial or agricultural production, processing or storage of fruit, vegetables, feeds, seeds, grains, animals or animal products whether fed, injected, applied, combined with or otherwise used; and

(B) electricity, gas and water; and

(C) petroleum products, lubricants, chemicals, solvents, reagents and catalysts.

(n) "Political subdivision" means any municipality, agency or subdivision of the state which is, or shall hereafter be, authorized to levy taxes upon tangible property within the state or which certifies a levy to a municipality, agency or subdivision of the state which is, or shall hereafter be, authorized to levy taxes upon tangible property within the state. Such term also shall include any public building commission, housing, airport, port, metropolitan transit or similar authority established pursuant to law.

(o) "Municipal corporation" means any city incorporated under the laws of Kansas.

(p) "Quasi-municipal corporation" means any county, township, school district, drainage district or any other governmental subdivision in the state of Kansas having authority to receive or hold moneys or funds.

(q) "Nonprofit blood bank" means any nonprofit place, organization, institution or establishment that is operated wholly or in part for the purpose of obtaining, storing, processing, preparing for transfusing, furnishing, donating or distributing human blood or parts or fractions of single blood units or products derived from single blood units, whether or not any remuneration is paid therefor, or whether such procedures are done for direct therapeutic use or for storage for future use of such products.

(r) "Contractor, subcontractor or repairman" means a person who agrees to furnish and install tangible personal property or install tangible personal property at a specified price. A person who maintains an inventory of tangible personal property which enables such person to furnish and install the tangible personal property or install the tangible personal property shall not be deemed a contractor, subcontractor or repairman but shall be deemed a retailer.

(s) "Educational institution" means any nonprofit school, college and university that offers education at a level above the twelfth grade, and conducts regular classes and courses of study required for accreditation by, or membership in, the North Central Association of Colleges and Schools, the state board of education, or that otherwise qualify as an "educational institution," as defined by K.S.A. 74-50,103, and amendments thereto. Such phrase shall include: (1) A group of educational institutions that operates exclusively for an educational purpose; (2) nonprofit endowment associations and foundations organized and operated exclusively to receive, hold, invest and administer moneys and property as a permanent fund for the support and sole benefit of an educational institution; (3) nonprofit trusts, foundations and other entities organized and operated principally to hold and own receipts from intercollegiate sporting events and to disburse such receipts; as well as grants and gifts, in the interest of collegiate and intercollegiate athletic programs for the support and sole benefit of an educational institution; and (4) nonprofit trusts, foundations and other entities organized and operated for the primary purpose of encouraging, fostering and conducting scholarly investigations and industrial and other types of research for the support and sole benefit of an educational institution.

New Sec. 2. For the tax year commencing after December 31, 1997, there shall be allowed as a credit against the tax liability of a taxpayer imposed under the Kansas income tax act, an amount equal to 75% of the total amount of property tax levied for property tax year 1998 actually and timely paid by the taxpayer which is attributable to the working interest of an oil lease the average daily production per well from which is 15 barrels or less. For all taxable years commencing after December 31, 1998, there shall be allowed as a credit against the tax liability of a taxpayer imposed under the Kansas income tax act, an amount equal to 50% of the total amount of property tax levied for the property tax year when the price per barrel of oil is \$16 or less, as promulgated in the oil and gas appraisal guide prescribed by the director of property valuation for the applicable tax year. The credit allowed by the preceding sentence shall apply to taxes actually and timely paid by the taxpayer which are attributable to the working interest of an oil lease the average daily production per well from which is 15 barrels or less. No credit shall be allowed for property tax paid upon machinery and equipment attributable to the working interest for which a credit is claimed pursuant to K.S.A. 1998 Supp. 79-32,206, and amendments thereto. If the amount of such tax credit exceeds the taxpayer's income tax liability for the taxable year, the amount thereof which exceeds such tax liability shall be refunded to the taxpayer. If the taxpayer is a corporation having an election in effect under subchapter S of the federal internal revenue code, a partnership or a limited liability company, the credit provided by this section shall be claimed by the shareholders of such corporation, the partners of such partnership or the members of such limited liability company in the same manner as such shareholders, partners and members account for their proportionate shares of the income or loss of the corporation, partnership or limited liability company.

Sec. 3. K.S.A. 79-201 is hereby amended to read as follows: 79-201. The following described property, to the extent herein specified, shall be

(continued)

and is hereby exempt from all property or ad valorem taxes levied under the laws of the state of Kansas:

First. All buildings used exclusively as places of public worship and all buildings used exclusively by school districts and school district interlocal cooperatives organized under the laws of this state, with the furniture and books therein contained and used exclusively for the accommodation of religious meetings or for school district or school district interlocal cooperative purposes, whichever is applicable, together with the grounds owned thereby if not leased or otherwise used for the realization of profit, except that: (a) (1) Any school building, or portion thereof, together with the grounds upon which the building is located, shall be considered to be used exclusively by the school district for the purposes of this section when leased by the school district to any political or taxing subdivision of the state, including a school district interlocal cooperative, or to any association, organization or nonprofit corporation entitled to tax exemption with respect to such property; and (2) any school building, together with the grounds upon which the building is located, shall be considered to be used exclusively by a school district interlocal cooperative for the purposes of this section when being acquired pursuant to a lease-purchase agreement; and (b) any building, or portion thereof, used as a place of worship, together with the grounds upon which the building is located, shall be considered to be used exclusively for the religious purposes of this section when used as a not-for-profit day care center for children which is licensed pursuant to K.S.A. 65-501 *et seq.*, and amendments thereto, or when used to house an area where the congregation of a church society and others may purchase tracts, books and other items relating to the promulgation of the church society's religious doctrines.

Second. All real property, and all tangible personal property, actually and regularly used exclusively for literary, educational, scientific, religious, benevolent or charitable purposes, including property used exclusively for such purposes by more than one agency or organization for one or more of such exempt purposes. Except with regard to real property which is owned by a religious organization, is to be used exclusively for religious purposes and is not used for a nonexempt purpose prior to its exclusive use for religious purposes which property shall be deemed to be actually and regularly used exclusively for religious purposes for the purposes of this paragraph, this exemption shall not apply to such property, not actually used or occupied for the purposes set forth herein, nor to such property held or used as an investment even though the income or rentals received therefrom is used wholly for such literary, educational, scientific, religious, benevolent or charitable purposes. In the event any such property which has been exempted pursuant to the preceding sentence is not used for religious purposes prior to its conveyance which results in its use for nonreligious purposes, there shall be a recoupment of property taxes in an amount equal to the tax which would have been levied upon such property except for such exemption for all taxable years for which such exemption was in effect. Such recoupment tax shall become due and payable in such year as provided by K.S.A. 79-2004, and amendments thereto. A lien for such taxes shall attach to the real property subject to the same on November 1 in the year such taxes become due and all such taxes remaining due and unpaid after the date prescribed for the payment thereof shall be collected in the manner provided by law for the collection of delinquent taxes. Moneys collected from the recoupment tax hereunder shall be credited by the county treasurer to the several taxing subdivisions within which such real property is located in the proportion that the total tangible property tax levies made in the preceding year for each such taxing subdivision bear to the total of all such levies made in that year by all such taxing subdivisions. Such moneys shall be credited to the general fund of the taxing subdivision or if such taxing subdivision is making no property tax levy for the support of a general fund such moneys may be credited to any other tangible property tax fund of general application of such subdivision. This exemption shall not be deemed inapplicable to property which would otherwise be exempt pursuant to this paragraph because an agency or organization: (a) is reimbursed for the provision of services accomplishing the purposes enumerated in this paragraph based upon the ability to pay by the recipient of such services; or (b) is reimbursed for the actual expense of using such property for purposes enumerated in this paragraph; or (c) uses such property for a nonexempt purpose which is minimal in scope and insubstantial in nature if such use is incidental to the exempt purposes of this paragraph; or (d) charges a reasonable fee for admission to cultural or educational activities or permits the use of its property for such activities by a related agency or organization, if any such activity is in furtherance of the purposes of this paragraph.

Third. All moneys and credits belonging exclusively to universities, colleges, academies or other public schools of any kind, or to religious, literary, scientific or benevolent and charitable institutions or associations, appropriated solely to sustain such institutions or associations, not exceeding in amount or in income arising therefrom the limit prescribed by the charter of such institution or association.

Fourth. The reserve or emergency funds of fraternal benefit societies authorized to do business under the laws of the state of Kansas.

Fifth. All buildings of private nonprofit universities or colleges which are owned and operated by such universities and colleges as student union buildings, presidents' homes and student dormitories.

Sixth. All real and tangible personal property actually and regularly used exclusively by the alumni association associated by its articles of incorporation with any public or nonprofit Kansas college or university approved by the Kansas board of regents to confer academic degrees or with any community college approved by its board of trustees to grant certificates of completion of courses or curriculum, to provide accommodations and services to such college or university or to the alumni, staff or faculty thereof.

Seventh. All parsonages owned by a church society and actually and regularly occupied and used predominantly as a residence by a minister or other clergyman of such church society who is actually and regularly engaged in conducting the services and religious ministrations of such society, and the land upon which such parsonage is located to the extent necessary for the accommodation of such parsonage.

Eighth. All real property, all buildings located on such property and all personal property contained therein, actually and regularly used exclusively by any individually chartered organization of honorably discharged military veterans of the United States armed forces or auxiliary of any such organization, which is exempt from federal income taxation pursuant to section 501(c)(19) of the federal internal revenue code of 1986, for clubhouse, place of meeting or memorial hall purposes, and real property to the extent of not more than two acres, and all buildings located on such property, actually and regularly used exclusively by any such veterans' organization or its auxiliary as a memorial park.

Ninth. All real property and tangible personal property actually and regularly used by a community service organization for the predominant purpose of providing humanitarian services, which is owned and operated by a corporation organized not for profit under the laws of the state of Kansas or by a corporation organized not for profit under the laws of another state and duly admitted to engage in business in this state as a foreign not-for-profit corporation if: (a) The directors of such corporation serve without pay for such services; (b) the corporation is operated in a manner which does not result in the accrual of distributable profits, realization of private gain resulting from the payment of compensation in excess of a reasonable allowance for salary or other compensation for services rendered or the realization of any other form of private gain; (c) no officer, director or member of such corporation has any pecuniary interest in the property for which exemption is claimed; (d) the corporation is organized for the purpose of providing humanitarian services; (e) the actual use of property for which an exemption is claimed must be substantially and predominantly related to the purpose of providing humanitarian services, except that, the use of such property for a nonexempt purpose which is minimal in scope and insubstantial in nature shall not result in the loss of exemption if such use is incidental to the purpose of providing humanitarian services by the corporation; (f) the corporation is exempt from federal income taxation pursuant to section 501(c)(3) of the internal revenue code of 1986 and; (g) contributions to the corporation are deductible under the Kansas income tax act. As used in this clause, "humanitarian services" means the conduct of activities which substantially and predominantly meet a demonstrated community need and which improve the physical, mental, social, cultural or spiritual welfare of others or the relief, comfort or assistance of persons in distress or any combination thereof including but not limited to health and recreation services, child care, individual and family counseling, employment and training programs for handicapped persons and meals or feeding programs. Notwithstanding any other provision of this clause, motor vehicles shall not be exempt hereunder unless such vehicles are exclusively used for the purposes described therein.

Tenth. For all taxable years commencing after December 31, 1986, any building, and the land upon which such building is located to the extent necessary for the accommodation of such building, owned by a church or nonprofit religious society or order which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code

of 1986, and actually and regularly occupied and used exclusively for residential and religious purposes by a community of persons who are bound by vows to a religious life and who conduct or assist in the conduct of religious services and actually and regularly engage in religious, benevolent, charitable or educational ministrations or the performance of health care services.

Eleventh. For all taxable years commencing after December 31, 1998, all real property upon which is located facilities which utilize renewable energy resources or technologies for the purpose and as the primary means to produce and generate electricity and which is used predominantly for such purpose, to the extent necessary to accommodate such facilities, and all tangible personal property which comprises such facilities. For purposes of this section, "renewable energy resources or technologies" shall include wind, solar, thermal, photovoltaic, biomass, hydropower, geothermal and landfill gas resources or technologies. For purposes of valuation of property subject to valuation under K.S.A. 79-5a01 et seq., and amendments thereto, the value of the exempt property set forth in this clause shall be removed from the unit value prior to apportionment under K.S.A. 79-5a25, and amendments thereto.

The provisions of this section, except as otherwise more specifically provided, shall apply to all taxable years commencing after December 31, 1995.

Sec. 4. K.S.A. 79-5a01 is hereby amended to read as follows: 79-5a01. (a) As used in this act, the terms "public utility" or "public utilities" shall mean every individual, company, corporation, association of persons, lessees or receivers that now or hereafter are in control, manage or operate a business of:

- (1) A railroad or railroad corporation if such railroad or railroad corporation owns or holds, by deed or other instrument, an interest in right-of-way, track, franchise, roadbed or trackage in this state;
- (2) transmitting to, from, through or in this state telegraphic messages;
- (3) transmitting to, from, through or in this state telephonic messages;
- (4) transporting or distributing to, from, through or in this state natural gas, oil or other commodities in pipes or pipelines, or engaging primarily in the business of storing natural gas in an underground formation;
- (5) generating, conducting or distributing to, from, through or in this state electric power, *except for private use*;
- (6) transmitting to, from, through or in this state water if for profit or subject to regulation of the state corporation commission;
- (7) transporting to, from, through or in this state cargo or passengers by means of any vessel or boat used in navigating any of the navigable watercourses within or bordering upon this state.

(b) The terms "public utility" or "public utilities" shall not include: (1) Rural water districts established under the laws of the state of Kansas; or (2) any individual, company, corporation, association of persons, lessee or receiver owning or operating an oil or natural gas production gathering line which is situated within one county in this state and does not cross any state boundary line; or (3) any individual, company, corporation, association of persons, lessee or receiver owning any vessel or boat operated upon the surface of any manmade waterway located entirely within one county in the state.

Sec. 5. K.S.A. 79-32,201 is hereby amended to read as follows: 79-32,201. (a) Any taxpayer who makes expenditures for a qualified alternative-fueled motor vehicle property or alternative-fuel fueling station shall be allowed a credit against the income tax imposed by article 32 of chapter 79 of the Kansas Statutes Annotated, as follows:

(1) For any qualified alternative-fueled motor vehicle property placed in service on or after January 1, 1996, and before January 1, 1999 2005, an amount equal to 50% of the total amount expended incremental cost or conversion cost for each qualified alternative-fueled motor vehicle property but not to exceed \$2,500 \$3,000 for each such motor vehicle with a gross vehicle weight of less than 10,000 lbs.; \$5,000 for a heavy duty motor vehicle with a gross vehicle weight of greater than 10,000 lbs. but less than 26,000 lbs.; and \$50,000 for motor vehicles having a gross vehicle weight of greater than 26,000 lbs.;

(2) for any qualified alternative-fueled motor vehicle property placed in service on or after January 1, 1999 2005, an amount equal to 40% of the total amount expended incremental cost or conversion cost for each qualified alternative-fueled motor vehicle property, but not to exceed \$2,000 \$2,400 for each such motor vehicle with a gross vehicle weight of less than 10,000 lbs.; \$4,000 for a heavy duty motor vehicle with a gross vehicle weight of greater than 10,000 lbs. but less than 26,000 lbs.; and

\$40,000 for motor vehicles having a gross vehicle weight of greater than 26,000 lbs.;

(3) for any qualified alternative-fuel fueling station placed in service on or after January 1, 1996, and before January 1, 2005, an amount equal to 50% of the total amount expended for each qualified alternative-fuel fueling station but not to exceed \$200,000 for each fueling station;

(4) for any qualified alternative-fuel fueling station placed in service on or after January 1, 2005, an amount equal to 40% of the total amount expended for each qualified alternative-fuel fueling station, but not to exceed \$160,000 for each fueling station.

(b) If no credit has been claimed pursuant to subsection (a), a credit in an amount not exceeding the lesser of 5% of the cost of the vehicle or \$750 shall be allowed to a taxpayer who purchases a motor vehicle equipped by the vehicle manufacturer with qualified alternative-fueled motor vehicle property an alternative fuel system and who is unable or elects not to determine the exact basis attributable to such property. The credit under this subsection shall be allowed only to the first individual to take title to such motor vehicle, other than for resale.

(c) The tax credit under subsection (a) or (b) shall be deducted from the taxpayer's income tax liability for the taxable year in which the expenditures are made by the taxpayer. If the amount of the tax credit exceeds the taxpayer's income tax liability for the taxable year, the amount which exceeds the tax liability may be carried over for deduction from the taxpayer's income tax liability in the next succeeding taxable year or years until the total amount of the tax credit has been deducted from tax liability, except that no such tax credit shall be carried over for deduction after the third taxable year succeeding the taxable year in which the expenditures are made.

(d) As used in this section:

(1) "Alternative fuel" has the meaning provided by 42 U.S.C. 13211.

(2) "Qualified alternative-fueled motor vehicle property" means:

(A) Equipment installed to modify a motor vehicle which is propelled by gasoline so that the vehicle may be propelled by an alternative fuel;

(B) a motor vehicle originally equipped to be propelled only by an alternative fuel; but only to the extent of the portion of the basis of such motor vehicle which is attributable to the storage of such fuel, the delivery to the engine of such motor vehicle of such fuel and the exhaust of gases from combustion of such fuel; or

(C) property which is directly related to the delivery of an alternative fuel into the fuel tank of a motor vehicle propelled by such fuel, including compression equipment and storage tanks for such fuel at the point where such fuel is so delivered but only if such property is not used to deliver such fuel into any other type of storage tank or receptacle and such fuel is not used for any purpose other than to propel a motor vehicle.

(2) "Qualified alternative-fueled motor vehicle" means a motor vehicle that operates on an alternative fuel, meets or exceeds the clean fuel vehicle standards in the federal clean air act amendments of 1990, Title II and meets one of the following categories:

(A) Bi-fuel motor vehicle: A motor vehicle with two separate fuel systems designed to run on either an alternative fuel or conventional fuel, using only one fuel at a time;

(B) dedicated motor vehicle: A motor vehicle with an engine designed to operate on a single alternative fuel only; or

(C) flexible fuel motor vehicle: A motor vehicle that may operate on a blend of an alternative fuel with a conventional fuel, such as E-85 (85% ethanol and 15% gasoline) or M-85 (85% methanol and 15% gasoline), as long as such motor vehicle is capable of operating on at least an 85% alternative fuel blend.

(3) "Qualified alternative-fuel fueling station" means the property which is directly related to the delivery of alternative fuel into the fuel tank of a motor vehicle propelled by such fuel, including the compression equipment, storage vessels and dispensers for such fuel at the point where such fuel is delivered but only if such property is primarily used to deliver such fuel for use in a qualified alternative-fueled motor vehicle.

(4) "Incremental cost" means the cost that results from subtracting the manufacturer's list price of the motor vehicle operating on conventional gasoline or diesel fuel from the manufacturer's list price of the same model motor vehicle designed to operate on an alternative fuel.

(5) "Conversion cost" means the cost that results from modifying a motor vehicle which is propelled by gasoline or diesel to be propelled by an alternative fuel.

(3) (6) "Taxpayer" means any person who owns and operates a fleet of 10 or more motor vehicles and the average fuel consumption for such

(continued)

fleet of motor vehicles is equal to or greater than 2,000 gallons per year qualified alternative-fueled vehicle licensed in the state of Kansas or who makes an expenditure for a qualified alternative-fuel fueling station.

(4) (7) "Person" means every natural person, association, partnership, limited liability company, limited partnership or corporation.

(e) The provisions of this section shall apply to all taxable years commencing after December 31, 1995.

(f) The provisions of this section shall become effective on and after January 1, 1996.

Sec. 6. K.S.A. 1998 Supp. 79-3606 is hereby amended to read as follows: 79-3606. The following shall be exempt from the tax imposed by this act:

(a) All sales of motor-vehicle fuel or other articles upon which a sales or excise tax has been paid, not subject to refund, under the laws of this state except cigarettes as defined by K.S.A. 79-3301 and amendments thereto, cereal malt beverages and malt products as defined by K.S.A. 79-3817 and amendments thereto, including wort, liquid malt, malt syrup and malt extract, which is not subject to taxation under the provisions of K.S.A. 79-41a02 and amendments thereto, motor vehicles taxed pursuant to K.S.A. 79-5117, and amendments thereto, tires taxed pursuant to K.S.A. 1998 Supp. 65-3424d, and amendments thereto, and drycleaning and laundry services taxed pursuant to K.S.A. 1998 Supp. 65-34,150, and amendments thereto;

(b) all sales of tangible personal property or service, including the renting and leasing of tangible personal property, purchased directly by the state of Kansas, a political subdivision thereof, other than a school or educational institution, or purchased by a public or private nonprofit hospital or public hospital authority or nonprofit blood, tissue or organ bank and used exclusively for state, political subdivision, hospital or public hospital authority or nonprofit blood, tissue or organ bank purposes, except when: (1) Such state, hospital or public hospital authority is engaged or proposes to engage in any business specifically taxable under the provisions of this act and such items of tangible personal property or service are used or proposed to be used in such business, or (2) such political subdivision is engaged or proposes to engage in the business of furnishing gas, water, electricity or heat to others and such items of personal property or service are used or proposed to be used in such business;

(c) all sales of tangible personal property or services, including the renting and leasing of tangible personal property, purchased directly by a public or private elementary or secondary school or public or private nonprofit educational institution and used primarily by such school or institution for nonsectarian programs and activities provided or sponsored by such school or institution or in the erection, repair or enlargement of buildings to be used for such purposes. The exemption herein provided shall not apply to erection, construction, repair, enlargement or equipment of buildings used primarily for human habitation;

(d) all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any public or private nonprofit hospital or public hospital authority, public or private elementary or secondary school or a public or private nonprofit educational institution, which would be exempt from taxation under the provisions of this act if purchased directly by such hospital or public hospital authority, school or educational institution; and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any political subdivision of the state, the total cost of which is paid from funds of such political subdivision and which would be exempt from taxation under the provisions of this act if purchased directly by such political subdivision. Nothing in this subsection or in the provisions of K.S.A. 12-3418 and amendments thereto, shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any political subdivision of the state. As used in this subsection, K.S.A. 12-3418 and 79-3640, and amendments thereto, "funds of a political subdivision" shall mean general tax revenues, the proceeds of any bonds and gifts or grants-in-aid. Gifts shall not mean funds used for the purpose of constructing, equipping, reconstructing, repairing, enlarging, furnishing or remodeling facilities which are to be leased to the donor. When any political subdivision of the state, public or private nonprofit hospital or public hospital authority, public or private elementary or secondary school or public or private nonprofit educational institution

shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the political subdivision, hospital or public hospital authority, school or educational institution concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. As an alternative to the foregoing procedure, any such contracting entity may apply to the secretary of revenue for agent status for the sole purpose of issuing and furnishing project exemption certificates to contractors pursuant to rules and regulations adopted by the secretary establishing conditions and standards for the granting and maintaining of such status. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials which will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, the political subdivision, hospital or public hospital authority, school or educational institution concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in subsection (g) of K.S.A. 79-3615, and amendments thereto;

(e) all sales of tangible personal property or services purchased by a contractor for the erection, repair or enlargement of buildings or other projects for the government of the United States, its agencies or instrumentalities, which would be exempt from taxation if purchased directly by the government of the United States, its agencies or instrumentalities. When the government of the United States, its agencies or instrumentalities shall contract for the erection, repair, or enlargement of any building or other project, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the government of the United States, its agencies or instrumentalities concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. As an alternative to the foregoing procedure, any such contracting entity may apply to the secretary of revenue for agent status for the sole purpose of issuing and furnishing project exemption certificates to contractors pursuant to rules and regulations adopted by the secretary establishing conditions and standards for the granting and maintaining of such status. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in subsection (g) of K.S.A. 79-3615 and amendments thereto;

(f) tangible personal property purchased by a railroad or public utility for consumption or movement directly and immediately in interstate commerce;

(g) sales of aircraft including remanufactured and modified aircraft, sales of aircraft repair, modification and replacement parts and sales of services employed in the remanufacture, modification and repair of aircraft sold to persons using directly or through an authorized agent such

aircraft and aircraft repair, modification and replacement parts as certified or licensed carriers of persons or property in interstate or foreign commerce under authority of the laws of the United States or any foreign government or sold to any foreign government or agency or instrumentality of such foreign government and all sales of aircraft, aircraft parts, replacement parts and services employed in the remanufacture, modification and repair of aircraft for use outside of the United States;

(h) all rentals of nonsectarian textbooks by public or private elementary or secondary schools;

(i) the lease or rental of all films, records, tapes, or any type of sound or picture transcriptions used by motion picture exhibitors;

(j) meals served without charge or food used in the preparation of such meals to employees of any restaurant, eating house, dining car, hotel, drugstore or other place where meals or drinks are regularly sold to the public if such employees' duties are related to the furnishing or sale of such meals or drinks;

(k) any motor vehicle, semitrailer or pole trailer, as such terms are defined by K.S.A. 8-126 and amendments thereto, or aircraft sold and delivered in this state to a bona fide resident of another state, which motor vehicle, semitrailer, pole trailer or aircraft is not to be registered or based in this state and which vehicle, semitrailer, pole trailer or aircraft will not remain in this state more than 10 days;

(l) all isolated or occasional sales of tangible personal property, services, substances or things, except isolated or occasional sale of motor vehicles specifically taxed under the provisions of subsection (o) of K.S.A. 79-3603 and amendments thereto;

(m) all sales of tangible personal property which become an ingredient or component part of tangible personal property or services produced, manufactured or compounded for ultimate sale at retail within or without the state of Kansas; and any such producer, manufacturer or compounder may obtain from the director of taxation and furnish to the supplier an exemption certificate number for tangible personal property for use as an ingredient or component part of the property or services produced, manufactured or compounded;

(n) all sales of tangible personal property which is consumed in the production, manufacture, processing, mining, drilling, refining or compounding of tangible personal property, the treating of by-products or wastes derived from any such production process, the providing of services or the irrigation of crops for ultimate sale at retail within or without the state of Kansas; and any purchaser of such property may obtain from the director of taxation and furnish to the supplier an exemption certificate number for tangible personal property for consumption in such production, manufacture, processing, mining, drilling, refining, compounding, treating, irrigation and in providing such services;

(o) all sales of animals, fowl and aquatic plants and animals, the primary purpose of which is use in agriculture or aquaculture, as defined in K.S.A. 47-1901, and amendments thereto, the production of food for human consumption, the production of animal, dairy, poultry or aquatic plant and animal products, fiber or fur, or the production of offspring for use for any such purpose or purposes;

(p) all sales of drugs, as defined by K.S.A. 65-1626 and amendments thereto, dispensed pursuant to a prescription order, as defined by K.S.A. 65-1626 and amendments thereto, by a licensed practitioner;

(q) all sales of insulin dispensed by a person licensed by the state board of pharmacy to a person for treatment of diabetes at the direction of a person licensed to practice medicine by the board of healing arts;

(r) all sales of prosthetic and orthopedic appliances prescribed in writing by a person licensed to practice the healing arts, dentistry or optometry. For the purposes of this subsection, the term prosthetic and orthopedic appliances means any apparatus, instrument, device, or equipment used to replace or substitute for any missing part of the body; used to alleviate the malfunction of any part of the body; or used to assist any disabled person in leading a normal life by facilitating such person's mobility; such term shall include accessories attached or to be attached to motor vehicles, but such term shall not include motor vehicles or personal property which when installed becomes a fixture to real property;

(s) all sales of tangible personal property or services purchased directly by a groundwater management district organized or operating under the authority of K.S.A. 82a-1020 *et seq.* and amendments thereto, which property or services are used in the operation or maintenance of the district;

(t) all sales of farm machinery and equipment or aquaculture machinery and equipment, repair and replacement parts therefor and services performed in the repair and maintenance of such machinery and

equipment. For the purposes of this subsection the term "farm machinery and equipment or aquaculture machinery and equipment" shall include machinery and equipment used in the operation of Christmas tree farming but shall not include any passenger vehicle, truck, truck tractor, trailer, semitrailer or pole trailer, other than a farm trailer, as such terms are defined by K.S.A. 8-126 and amendments thereto. Each purchaser of farm machinery and equipment or aquaculture machinery and equipment exempted herein must certify in writing on the copy of the invoice or sales ticket to be retained by the seller that the farm machinery and equipment or aquaculture machinery and equipment purchased will be used only in farming, ranching or aquaculture production. Farming or ranching shall include the operation of a feedlot and farm and ranch work for hire and the operation of a nursery;

(u) all leases or rentals of tangible personal property used as a dwelling if such tangible personal property is leased or rented for a period of more than 28 consecutive days;

(v) all sales of food products to any contractor for use in preparing meals for delivery to homebound elderly persons over 60 years of age and to homebound disabled persons or to be served at a group-sitting at a location outside of the home to otherwise homebound elderly persons over 60 years of age and to otherwise homebound disabled persons, as all or part of any food service project funded in whole or in part by government or as part of a private nonprofit food service project available to all such elderly or disabled persons residing within an area of service designated by the private nonprofit organization, and all sales of food products for use in preparing meals for consumption by indigent or homeless individuals whether or not such meals are consumed at a place designated for such purpose;

(w) all sales of natural gas, electricity, heat and water delivered through mains, lines or pipes: (1) To residential premises for noncommercial use by the occupant of such premises; (2) for agricultural use and also, for such use, all sales of propane gas; (3) for use in the severing of oil; and (4) to any property which is exempt from property taxation pursuant to K.S.A. 79-201b *Second* through *Sixth*. As used in this paragraph, "severing" shall have the meaning ascribed thereto by subsection (k) of K.S.A. 79-4216, and amendments thereto;

(x) all sales of propane gas, LP-gas, coal, wood and other fuel sources for the production of heat or lighting for noncommercial use of an occupant of residential premises;

(y) all sales of materials and services used in the repairing, servicing, altering, maintaining, manufacturing, remanufacturing, or modification of railroad rolling stock for use in interstate or foreign commerce under authority of the laws of the United States;

(z) all sales of tangible personal property and services purchased directly by a port authority or by a contractor therefor as provided by the provisions of K.S.A. 12-3418 and amendments thereto;

(aa) all sales of materials and services applied to equipment which is transported into the state from without the state for repair, service, alteration, maintenance, remanufacture or modification and which is subsequently transported outside the state for use in the transmission of liquids or natural gas by means of pipeline in interstate or foreign commerce under authority of the laws of the United States;

(bb) all sales of used mobile homes or manufactured homes. As used in this subsection: (1) "Mobile homes" and "manufactured homes" shall have the meanings ascribed thereto by K.S.A. 58-4202 and amendments thereto; and (2) "sales of used mobile homes or manufactured homes" means sales other than the original retail sale thereof;

(cc) all sales of tangible personal property or services purchased for the purpose of and in conjunction with constructing, reconstructing, enlarging or remodeling a business or retail business which meets the requirements established in K.S.A. 74-50,115 and amendments thereto, and the sale and installation of machinery and equipment purchased for installation at any such business or retail business. When a person shall contract for the construction, reconstruction, enlargement or remodeling of any such business or retail business, such person shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials, machinery and equipment for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the owner of the business or retail business

(continued)

a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials, machinery or equipment purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed thereon, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in subsection (g) of K.S.A. 79-3615 and amendments thereto. As used in this subsection, "business" and "retail business" have the meanings respectively ascribed thereto by K.S.A. 74-50,114 and amendments thereto;

(dd) all sales of tangible personal property purchased with food stamps issued by the United States department of agriculture;

(ee) all sales of lottery tickets and shares made as part of a lottery operated by the state of Kansas;

(ff) on and after July 1, 1988, all sales of new mobile homes or manufactured homes to the extent of 40% of the gross receipts, determined without regard to any trade-in allowance, received from such sale. As used in this subsection, "mobile homes" and "manufactured homes" shall have the meanings ascribed thereto by K.S.A. 58-4202 and amendments thereto;

(gg) all sales of tangible personal property purchased in accordance with vouchers issued pursuant to the federal special supplemental food program for women, infants and children;

(hh) all sales of medical supplies and equipment purchased directly by a nonprofit skilled nursing home or nonprofit intermediate nursing care home, as defined by K.S.A. 39-923, and amendments thereto, for the purpose of providing medical services to residents thereof. This exemption shall not apply to tangible personal property customarily used for human habitation purposes;

(ii) all sales of tangible personal property purchased directly by a nonprofit organization for nonsectarian comprehensive multidiscipline youth development programs and activities provided or sponsored by such organization, and all sales of tangible personal property by or on behalf of any such organization. This exemption shall not apply to tangible personal property customarily used for human habitation purposes;

(jj) all sales of tangible personal property or services, including the renting and leasing of tangible personal property, purchased directly on behalf of a community-based mental retardation facility or mental health center organized pursuant to K.S.A. 19-4001 *et seq.*, and amendments thereto, and licensed in accordance with the provisions of K.S.A. 75-3307b and amendments thereto. This exemption shall not apply to tangible personal property customarily used for human habitation purposes;

(kk) on and after January 1, 1989, all sales of machinery and equipment used directly and primarily for the purposes of manufacturing, assembling, processing, finishing, storing, warehousing or distributing articles of tangible personal property in this state intended for resale by a manufacturing or processing plant or facility or a storage, warehousing or distribution facility, and all sales of repair and replacement parts and accessories purchased for such machinery and equipment;

(l) For purposes of this subsection, machinery and equipment shall be deemed to be used directly and primarily in the manufacture, assembly, processing, finishing, storing, warehousing or distributing of tangible personal property where such machinery and equipment is used during a manufacturing, assembling, processing or finishing, storing, warehousing or distributing operation:

(A) To effect a direct and immediate physical change upon the tangible personal property;

(B) to guide or measure a direct and immediate physical change upon such property where such function is an integral and essential part of tuning, verifying or aligning the component parts of such property;

(C) to test or measure such property where such function is an integral part of the production flow or function;

(D) to transport, convey or handle such property during the manufacturing, processing, storing, warehousing or distribution operation at the plant or facility; or

(E) to place such property in the container, package or wrapping in which such property is normally sold or transported.

(2) For purposes of this subsection "machinery and equipment used directly and primarily" shall include, but not be limited to:

(A) Mechanical machines or components thereof contributing to a manufacturing, assembling or finishing process;

(B) molds and dies that determine the physical characteristics of the finished product or its packaging material;

(C) testing equipment to determine the quality of the finished product;

(D) computers and related peripheral equipment that directly control or measure the manufacturing process or which are utilized for engineering of the finished product; and

(E) computers and related peripheral equipment utilized for research and development and product design.

(3) "Machinery and equipment used directly and primarily" shall not include:

(A) Hand tools;

(B) machinery, equipment and tools used in maintaining and repairing any type of machinery and equipment;

(C) transportation equipment not used in the manufacturing, assembling, processing, furnishing, storing, warehousing or distributing process at the plant or facility;

(D) office machines and equipment including computers and related peripheral equipment not directly and primarily used in controlling or measuring the manufacturing process;

(E) furniture and buildings; and

(F) machinery and equipment used in administrative, accounting, sales or other such activities of the business;

(4) for purposes of this subsection, "repair and replacement parts and accessories" means all parts and accessories for exempt machinery and equipment, including but not limited to dies, jigs, molds, and patterns which are attached to exempt machinery or which are otherwise used in production, short-lived replaceable parts that can be readily detached from exempt machinery or equipment, such as belts, drill bits, grinding wheels, cutting bars and saws, and other replacement parts for production equipment, including refractory brick and other refractory items for kiln equipment used in production operations;

(ll) all sales of educational materials purchased for distribution to the public at no charge by a nonprofit corporation organized for the purpose of encouraging, fostering and conducting programs for the improvement of public health;

(mmm) all sales of seeds and tree seedlings, fertilizers, insecticides, herbicides, germicides, pesticides and fungicides; and services, purchased and used for the purpose of producing plants in order to prevent soil erosion on land devoted to agricultural use;

(nn) except as otherwise provided in this act, all sales of services rendered by an advertising agency or licensed broadcast station or any member, agent or employee thereof;

(oo) all sales of tangible personal property purchased by a community action group or agency for the exclusive purpose of repairing or weatherizing housing occupied by low income individuals;

(pp) all sales of drill bits and explosives actually utilized in the exploration and production of oil or gas;

(qq) all sales of tangible personal property and services purchased by a nonprofit museum or historical society or any combination thereof, including a nonprofit organization which is organized for the purpose of stimulating public interest in the exploration of space by providing educational information, exhibits and experiences, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986;

(rr) all sales of tangible personal property which will admit the purchaser thereof to any annual event sponsored by a nonprofit organization which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986;

(ss) all sales of tangible personal property and services purchased by a public broadcasting station licensed by the federal communications commission as a noncommercial educational television or radio station;

(tt) all sales of tangible personal property and services purchased by or on behalf of a not-for-profit corporation which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, for the sole purpose of constructing a Kansas Korean War memorial;

(uu) all sales of tangible personal property and services purchased by or on behalf of any rural volunteer fire-fighting organization for use exclusively in the performance of its duties and functions;

(vv) all sales of tangible personal property purchased by any of the following organizations which are exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, for the following purposes, and all sales of any such property by or on behalf of any such organization for any such purpose:

(1) The American Heart Association, Kansas Affiliate, Inc. for the purposes of providing education, training, certification in emergency cardiac care, research and other related services to reduce disability and death from cardiovascular diseases and stroke;

(2) the Kansas Alliance for the Mentally Ill, Inc. for the purpose of advocacy for persons with mental illness and to education, research and support for their families;

(3) the Kansas Mental Illness Awareness Council for the purposes of advocacy for persons who are mentally ill and to education, research and support for them and their families;

(4) the American Diabetes Association Kansas Affiliate, Inc. for the purpose of eliminating diabetes through medical research, public education focusing on disease prevention and education, patient education including information on coping with diabetes, and professional education and training;

(5) the American Lung Association of Kansas, Inc. for the purpose of eliminating all lung diseases through medical research, public education including information on coping with lung diseases, professional education and training related to lung disease and other related services to reduce the incidence of disability and death due to lung disease;

(6) the Kansas chapters of the Alzheimer's Disease and Related Disorders Association, Inc. for the purpose of providing assistance and support to persons in Kansas with Alzheimer's disease, and their families and caregivers; and

(ww) all sales of tangible personal property purchased by the Habitat for Humanity for the exclusive use of being incorporated within a housing project constructed by such organization.

(xx) all sales of tangible personal property and services purchased by a nonprofit zoo which is exempt from federal income taxation pursuant to section 501 (c)(3) of the federal internal revenue code of 1986, or on behalf of such zoo by an entity itself exempt from federal income taxation pursuant to section 501 (c)(3) of the federal internal revenue code of 1986 contracted with to operate such zoo and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any nonprofit zoo which would be exempt from taxation under the provisions of this section if purchased directly by such nonprofit zoo or the entity operating such zoo. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any nonprofit zoo. When any nonprofit zoo shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the nonprofit zoo concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials which will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, the nonprofit zoo concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in subsection (g) of K.S.A. 79-3615, and amendments thereto;

(yy) all sales of tangible personal property and services purchased by a parent-teacher association or organization, and all sales of tangible per-

sonal property by or on behalf of such association or organization;

(zz) all sales of machinery and equipment purchased by over-the-air, free access radio or television station which is used directly and primarily for the purpose of producing a broadcast signal or is such that the failure of the machinery or equipment to operate would cause broadcasting to cease. For purposes of this subsection, machinery and equipment shall include, but not be limited to, that required by rules and regulations of the federal communications commission, and all sales of electricity which are essential or necessary for the purpose of producing a broadcast signal or is such that the failure of the electricity would cause broadcasting to cease;

(aaa) all sales of tangible personal property and services purchased by a religious organization which is exempt from federal income taxation pursuant to section 501 (c)(3) of the federal internal revenue code, and used exclusively for religious purposes, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such organization which would be exempt from taxation under the provisions of this section if purchased directly by such organization. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such organization. When any such organization shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to such organization concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials which will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such organization concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in subsection (g) of K.S.A. 79-3615, and amendments thereto. Sales tax paid on and after July 1, 1998, but prior to the effective date of this act upon the gross receipts received from any sale exempted by the amendatory provisions of this subsection shall be refunded. Each claim for a sales tax refund shall be verified and submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this subsection. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director or the director's designee; and

(bbb) all sales of food for human consumption by an organization which is exempt from federal income taxation pursuant to section 501 (c)(3) of the federal internal revenue code of 1986, pursuant to a food distribution program which offers such food at a price below cost in exchange for the performance of community service by the purchaser thereof;

(ccc) on and after July 1, 1999, all sales of tangible personal property and services purchased by a primary care clinic or health center the primary purpose of which is to provide services to medically underserved

(continued)

individuals and families, and which is exempt from federal income taxation pursuant to section 501 (c)(3) of the federal internal revenue code, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such clinic or center which would be exempt from taxation under the provisions of this section if purchased directly by such clinic or center. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such clinic or center. When any such clinic or center shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to such clinic or center concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials which will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such clinic or center concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in subsection (g) of K.S.A. 79-3615, and amendments thereto;

(ddd) on and after January 1, 1999, and before January 1, 2000, all sales of materials and services purchased by any class II or III railroad as classified by the federal surface transportation board for the construction, renovation, repair or replacement of class II or III railroad track and facilities used directly in interstate commerce. In the event any such track or facility for which materials and services were purchased sales tax exempt is not operational for five years succeeding the allowance of such exemption, the total amount of sales tax which would have been payable except for the operation of this subsection shall be recouped in accordance with rules and regulations adopted for such purpose by the secretary of revenue; and

(eee) on and after January 1, 1999, and before January 1, 2000, all sales of materials and services purchased for the original construction, reconstruction, repair or replacement of grain storage facilities, including railroad sidings providing access thereto.

Sec. 7. K.S.A. 1998 Supp. 79-32,195 is hereby amended to read as follows: 79-32,195. As used in this act, the following words and phrases shall have the meanings ascribed to them herein: (a) "Business firm" means any business entity authorized to do business in the state of Kansas which is subject to the state income tax imposed by the provisions of the Kansas income tax act, any national banking association, state bank, trust company or savings and loan association paying an annual tax on its net income pursuant to article 11 of chapter 79 of the Kansas Statutes Annotated, or any insurance company paying the premium tax and privilege fees imposed pursuant to K.S.A. 40-252, and amendments thereto;

(b) "community services" means:

(1) The conduct of activities which meet a demonstrated community need and which are designed to achieve improved educational and social services for Kansas children and their families, and which are coordinated with communities including, but not limited to, social and human services organizations that address the causes of poverty through programs and

services that assist low income persons in the areas of employment, food, housing, emergency assistance and health care;

(2) crime prevention; and

(3) health care services.

(c) "crime prevention" means any nongovernmental activity which aids in the prevention of crime in an impoverished area.

(d) "community service organization" means any organization performing community services in Kansas and which:

(1) Has obtained a ruling from the internal revenue service of the United States department of the treasury that such organization is exempt from income taxation under the provisions of section 501(c)(3) of the federal internal revenue code; or

(2) is incorporated in the state of Kansas or another state as a non-stock, nonprofit corporation; or

(3) has been designated as a community development corporation by the United States government under the provisions of title VII of the economic opportunity act of 1964; or

(4) is chartered by the United States congress.

(e) "contributions" shall mean and include the donation of cash, services or property other than used clothing. Stocks and bonds contributed shall be valued at the stock market price on the date of transfer. Services contributed shall be valued at the standard billing rate for not-for-profit clients. Personal property items contributed shall be valued at the lesser of its fair market value or cost to the donor and may be inclusive of costs incurred in making the contribution, but shall not include sales tax. Contributions of real estate are allowable for credit only when title thereto is in fee simple absolute and is clear of any encumbrances. The amount of credit allowable shall be based upon the lesser of two current independent appraisals conducted by state licensed appraisers.

(e)(f) "health care services" shall include, but not be limited to, the following: Services provided by local health departments, city, county or district hospitals, city or county nursing homes, or other residential institutions, preventive health care services offered by a community service organization including immunizations, prenatal care, the postponement of entry into nursing homes by home health care services, and community based services for persons with a disability, mental health services, indigent health care, physician or health care worker recruitment, health education, emergency medical services, services provided by rural health clinics, integration of health care services, home health services and services provided by rural health networks.

(f)(g) "rural community" means any city having a population of fewer than 15,000 located in a county that is not part of a standard metropolitan statistical area as defined by the United States department of commerce or its successor agency. However, any such city located in a county defined as a standard metropolitan statistical area shall be deemed a rural community if a substantial number of persons in such county derive their income from agriculture and, in any county where there is only one city within the county which has a population of more than 15,000 and which classifies as a standard metropolitan statistical area, all other cities in that county having a population of less than 15,000 shall be deemed a rural community.

New Sec. 8. Any business firm or business entity not subject to Kansas income, privilege or premiums tax, hereinafter designated the assignor, may sell, assign, convey or otherwise transfer tax credits allowed and earned pursuant to K.S.A. 79-32,196, and amendments thereto. Such credits shall be deemed to be allowed and earned by any such business entity which is only disqualified therefrom by reason of not being subject to such Kansas taxes. The business firm acquiring earned credits, hereinafter designated the assignee, may use the amount of the acquired credits to offset up to 100% of its income, privilege or premiums tax liability for the taxable year in which such acquisition was made. Only the full credit amount for any one contribution may be transferred and such credit may be transferred one time. Unused credit amounts claimed by the assignee may be carried forward for up to five years, except that all such amounts shall be claimed within 10 years following the tax year in which the contribution was made. The assignor shall enter into a written agreement with the assignee establishing the terms and conditions of the agreement and shall perfect such transfer by notifying the director of community development of the department of commerce and housing in writing within 30 calendar days following the effective date of the transfer and shall provide any information as may be required by the director of community development of the department of commerce and housing to administer and carry out the provisions of this section. The amount re-

ceived by the assignor of such tax credit shall be taxable as income of the assignor, and the excess of the value of such credit over the amount paid by the assignee for such credit shall be taxable as income of the assignee.

Sec. 9. K.S.A. 79-32,197 is hereby amended to read as follows: 79-32,197. The amount of credit allowed pursuant to K.S.A. 79-32,196, and amendments thereto, shall not exceed 50% of the total amount contributed during the taxable year by the business firm to a community service organization or governmental entity for programs approved pursuant to K.S.A. 79-32,198, and amendments thereto. The amount of credit allowed pursuant to K.S.A. 79-32,196, and amendments thereto, shall not exceed 70% of the total amount contributed during the taxable year by the business firm in a rural community to a community service organization or governmental entity located therein for programs approved pursuant to K.S.A. 79-32,198, and amendments thereto. Any tax credit not used for the taxable year the contribution was made may be carried over to any succeeding taxable year until the total amount of the credit is used. If the amount of the credit allowed by K.S.A. 1998 Supp. 79-32,196, and amendments thereto, exceeds the taxpayer's income tax liability imposed under the Kansas income tax act, such excess amount shall be refunded to the taxpayer. In no event shall the total amount of credits allowed under this section exceed \$5,000,000 for any one fiscal year.

New Sec. 10. The provisions of sections 7 through 9 of this act shall be applicable to all taxable years commencing after December 31, 1998.

New Sec. 11. The legislature hereby declares that the availability of improved access to and choice of higher education opportunities in this state will benefit the residents of the state and that the establishment of a postsecondary education savings program will assist residents in meeting the expenses incurred in availing themselves of higher education opportunities. Therefore, it is the intention of sections 11 to 19, and amendments thereto, to provide for development and administration of a postsecondary education savings program and to vest the state treasurer with powers to enable the treasurer to accomplish such purpose.

New Sec. 12. There is hereby established a postsecondary education savings program and such program shall be known and may be cited as the Kansas postsecondary education savings program. The program shall be implemented and become operational on July 1, 2000.

New Sec. 13. The purpose of the Kansas postsecondary education savings program is to authorize the establishment of family postsecondary education savings accounts and to provide guidelines for the maintenance of such accounts to:

(a) Enable residents of this state and other states to benefit from the tax incentive provided for qualified state tuition programs as defined in section 529 of the federal internal revenue code of 1986, as amended; and

(b) attract residents of this state to institutions of postsecondary education.

New Sec. 14. As used in sections 11 to 19, and amendments thereto:

(a) "Account" or "family postsecondary education savings account" means an individual savings account established in accordance with the provisions of sections 11 to 19, and amendments thereto.

(b) "Account owner" means the individual or individuals who enter into a postsecondary education savings agreement pursuant to the provisions of sections 11 to 19, and amendments thereto. If the account is owned by one individual, the account owner may also be the designated beneficiary of the account.

(c) "Designated beneficiary" means, with respect to an account, the individual designated at the time the account is established as the individual whose higher education expenses are expected to be paid from the account or in the case of a change in beneficiaries, the individual who is the new beneficiary.

(d) "Financial organization" means an organization authorized to do business in the state of Kansas and (1) which is an authorized fiduciary to act as a trustee pursuant to the provisions of the federal employee retirement income security act of 1974, an insurance company, or a registered investment advisor; and (2) (A) is licensed or chartered by the commissioner of insurance, (B) is licensed or chartered by the state bank commissioner, (C) is chartered by an agency of the federal government, (D) is subject to the jurisdiction and regulation of the securities and exchange commission of the federal government, or (E) is any other entity otherwise authorized to act in this state as a trustee pursuant to the provisions of the federal employee retirement income security act of 1974.

(e) "Institution of postsecondary education" means any institution of postsecondary education which is accredited by a nationally recognized

accrediting agency or association, offers credit toward an undergraduate or graduate degree or other recognized postsecondary education credential, and qualifies as an eligible institution for federal student aid programs.

(f) "Member of the family" has the meaning ascribed thereto in section 529 of the federal internal revenue code of 1986, as amended.

(g) "Program" means the Kansas postsecondary education savings program established pursuant to sections 11 to 19, and amendments thereto.

(h) "Qualified higher education expenses" means any qualified higher education expense included in section 529 of the federal internal revenue code of 1986, as amended.

(i) "Qualified withdrawal" means a withdrawal from an account to pay the qualified higher education expenses of the designated beneficiary of the account.

(j) "Nonqualified withdrawal" means a withdrawal from an account but does not mean:

(1) A qualified withdrawal;

(2) a withdrawal made as the result of the death or disability of the designated beneficiary of an account; or

(3) a withdrawal made on the account of a scholarship received by the designated beneficiary to the extent the amount of the withdrawal does not exceed the amount of the scholarship.

(k) "Treasurer" means the state treasurer.

(l) "Management contract" means the contract executed by the treasurer and a financial organization selected to act as a depository and manager of the program.

(m) "Postsecondary education savings agreement" means an agreement between the state treasurer and the account owner or owners.

(n) "Program manager" means a financial organization selected by the treasurer to act as a depository and manager of the program.

New Sec. 15. (a) The state treasurer shall implement and administer the program under the terms and conditions established by sections 11 to 19, and amendments thereto.

(b) In furtherance of such implementation and administration, the state treasurer shall have the authority and responsibility to:

(1) Develop and implement the program in a manner consistent with the provisions of sections 11 to 19, and amendments thereto through adoption of rules and regulations;

(2) engage the services of consultants on a contract basis for rendering professional and technical assistance and advice;

(3) seek rulings and other guidance from the United States department of treasury and the federal internal revenue service relating to the program;

(4) make changes to the program required for the participants in the program to obtain the federal income tax benefits or treatment provided by section 529 of the federal internal revenue code of 1986, as amended, or any similar successor legislation;

(5) charge, impose and collect administrative fees and service charges in connection with any agreement, contract or transaction relating to the program;

(6) develop marketing plans and promotion material;

(7) establish the methods by which the funds held in accounts shall be dispersed;

(8) establish the method by which funds shall be allocated to pay for administrative costs;

(9) do all things necessary and proper to carry out the purposes of sections 11 to 19, and amendments thereto;

(10) adopt rules and regulations necessary to administer sections 11 to 19, and amendments thereto; and

(11) evaluate the Kansas postsecondary education savings program annually, and make a report thereon to the governor and legislature for the period.

New Sec. 16. (a) The state treasurer may implement the program through use of financial organizations as account depositories and managers.

(b) The state treasurer may solicit proposals from financial organizations to act as depositories and managers of the program. Financial organizations submitting proposals shall describe the investment instrument which will be held in accounts. The state treasurer shall select as program depositories and managers the financial organization, from

(continued)

among the bidding financial organizations, that demonstrates the most advantageous combination, both to potential program participants and this state, of the following factors:

- (1) Financial stability and integrity of the financial organization;
- (2) the safety of the investment instrument being offered;
- (3) the ability of the investment instrument to track increasing costs of postsecondary education;
- (4) the ability of the financial organization to satisfy recordkeeping and reporting requirements;
- (5) the financial organization's plan for promoting the program and the investment the organization is willing to make to promote the program;
- (6) the fees, if any, proposed to be charged to persons for opening accounts;
- (7) the minimum initial deposit and minimum contributions that the financial organization will require;
- (8) the ability of the financial organization to accept electronic withdrawals, including payroll deduction plans; and
- (9) other benefits to the state or its residents included in the proposal, including fees payable to the state to cover expenses of operation of the program.

(c) The state treasurer may enter into a contract with a financial organization. Such financial organization management shall provide only one type of investment instrument.

(d) The state treasurer may select more than one financial organization and investment instrument for the program when the federal internal revenue service has provided guidance that giving a contributor the choice of two or more investment instruments under a state program will not cause the program to fail to qualify for favorable tax treatment under section 529 of the federal internal revenue code of 1986, as amended.

(e) A management contract shall include, at a minimum, terms requiring the financial organization to:

- (1) Take any action required to keep the program in compliance with requirements of sections 11 to 19, and amendments thereto, and any actions not contrary to its contract to manage the program to qualify as a "qualified state tuition plan" as defined in section 529 of the federal internal revenue code of 1986, as amended;
- (2) keep adequate records of each account, keep each account segregated from each other account and provide the state treasurer with the information necessary to prepare the statements required by section 17, and amendments thereto;
- (3) compile and total information contained in statements required to be prepared under section 17, and amendments thereto, and provide such compilations to the state treasurer;
- (4) if there is more than one program manager, provide the state treasurer with such information as is necessary to determine compliance with section 17, and amendments thereto;
- (5) provide the state treasurer with access to the books and records of the program manager to the extent needed to determine compliance with the contract;
- (6) hold all accounts for the benefit of the account owner or owners;
- (7) be audited at least annually by a firm of certified public accountants selected by the program manager and provide the results of such audit to the state treasurer;
- (8) provide the state treasurer with copies of all regulatory filings and reports made by the financial organization during the term of the management contract or while the financial organization is holding any accounts, other than confidential filings or reports that will not become part of the program. The program manager shall make available for review by the state treasurer the results of any periodic examination of such manager by any state or federal banking, insurance or securities commission, except to the extent that such report or reports may not be disclosed under law; and
- (9) ensure that any description of the program, whether in writing or through the use of any media, is consistent with the marketing plan developed pursuant to the provisions of sections 11 to 19, and amendments thereto.

(f) The state treasurer may provide that an audit shall be conducted of the operations and financial position of the program depository and manager at any time if the state treasurer has any reason to be concerned about the financial position, the recordkeeping practices or the status of accounts of such program depository and manager.

(g) During the term of any contract with a program manager, the state treasurer shall conduct an examination of such manager and the

manager's handling of accounts. Such examination shall be conducted at least biennially if such manager is not otherwise subject to periodic examination by the state bank commissioner, the federal deposit insurance corporation or other similar entity.

(h) (1) If selection of a financial organization as a program manager or depository is not renewed, after the end of the financial organization's term:

- (A) Accounts previously established and held in investment instruments at such financial organization may be terminated;
- (B) additional contributions may be made to such accounts;
- (C) no new accounts may be placed with such financial organization; and
- (D) existing accounts held by such depository shall remain subject to all oversight and reporting requirements established by the state treasurer.

(2) If the state treasurer terminates a financial organization as a program manager or depository, the state treasurer shall take custody of accounts held by such financial organization and shall seek to promptly transfer such accounts to another financial organization that is selected as a program manager or depository and into investment instruments as similar to the original instruments as possible.

(i) The state treasurer may enter into such contracts as it deems necessary and proper for the implementation of the program.

New Sec. 17. (a) Family postsecondary education savings accounts established pursuant to the provisions of sections 11 to 19, and amendments thereto shall be governed by the provisions of this section.

(b) A family postsecondary education savings account may be opened by any person or persons who desire to save money for the payment of the qualified higher education expenses of the designated beneficiary. Such persons shall be considered the account owner.

(1) An application for such account shall be in the form prescribed by the state treasurer and contain the following:

- (A) The name, address and social security number or employer identification number of the account owner or owners;
- (B) the designation of a designated beneficiary;
- (C) the name, address and social security number of the designated beneficiary;
- (D) the certification relating to no excess contributions; and
- (E) such other information as the state treasurer may require.

(2) The state treasurer shall establish a nominal nonrefundable application fee for such application.

(c) Only the account owner or owners may make contributions to the account after the account is opened.

(d) Contributions to accounts may be made only in cash.

(e) An account owner may withdraw all or part of the balance from an account on sixty-days notice or such shorter period as may be authorized under rules and regulations governing the program. Such rules and regulations shall include provisions that will generally enable the determination as to whether a withdrawal is a nonqualified withdrawal or a qualified withdrawal. Such rules and regulations may require one or more of the following:

(1) An account owner seeking to make a qualified withdrawal must provide certification of qualified higher education expenses in a form and manner and pursuant to the method consistent with the requirements of sections 11 to 19, and amendments thereto; and

(2) withdrawals not meeting the requirements of sections 11 to 19, and amendments thereto shall be treated as nonqualified withdrawals by the program manager and if such withdrawals are subsequently deemed qualified withdrawals, the account owner must seek any refund of penalties directly from the program.

(f) (1) An account owner may change the designated beneficiary of an account to an individual who is a member of the family of the prior designated beneficiary in accordance with procedures established pursuant to the provisions of sections 11 to 19, and amendments thereto.

(2) An account owner may transfer all or a portion of an account to another family postsecondary education savings account, the designated beneficiary of which is a member of the family as defined in section 529 of the federal internal revenue code of 1986, as amended.

(3) Changes in designated beneficiaries and transfers under this subsection shall not be permitted to the extent that they would constitute excess contributions or unauthorized investment choices.

(g) In the case of any nonqualified withdrawal from an account an amount equal to 15% of the portion of the withdrawal constituting income

as determined in accordance with the principles of section 529 of the federal internal revenue code of 1986, as amended, plus an amount equal to the amount of interest earned on such portion shall be withheld as a penalty and paid to the Kansas postsecondary education savings program.

(h) The penalty prescribed in subsection (g) may be increased if the state treasurer determines that the amount of such penalty must be increased to constitute a greater than de minimis penalty for purposes of qualifying the program as a qualified state tuition program as defined in section 529 of the federal internal revenue code of 1986, as amended.

(i) If an account owner makes a nonqualified withdrawal and no penalty amount is withheld pursuant to subsection (g) or the amount withheld was less than the amount required to be withheld under such subsection for nonqualified withdrawals, the account owner shall pay the unpaid portion of the penalty to the program at the same time that the account owner files the earlier of the account owner's state or federal income tax return for the taxable year of the withdrawal or if such account owner does not file such return, the due date for such returns but in any event on or before the due date for such return taking into account any authorized extensions.

(j) The program shall provide separate accounting for each designated beneficiary.

(k) No account owner or designated beneficiary of any account shall be permitted to direct the investment of any contributions to an account or the earnings thereon.

(l) Neither an account owner nor a designated beneficiary may use an interest in an account as security for a loan. Any pledge of an interest in an account shall be of no force and effect.

(m) (1) The state treasurer shall adopt rules and regulations to prevent contributions on behalf of a designated beneficiary in excess of an amount equal to the average amount of the qualified higher education expenses that would be incurred for five years of study at institutions of postsecondary education located in the midwest states. Such amount shall be determined annually by the state treasurer.

(2) Such rules and regulations shall include requirements that any excess balance with respect to a designated beneficiary be promptly withdrawn in a nonqualified withdrawal or transferred to another account.

(n) (1) If there is any distribution from an account to any individual or for the benefit of any individual during a calendar year, such distribution shall be reported to the federal internal revenue service and the account owner or owners, the designated beneficiary, or the distributee to the extent required by federal law or regulation.

(2) Statements shall be provided to each account owner at least once each year within 60 days after the end of the twelve-month period to which they relate. The statement shall identify the contributions made during a preceding twelve-month period, the total contributions made to the account through the end of the period, the value of the account at the end of such period, distributions made during such period and any other information that the state treasurer shall require to be reported to the account owner.

(3) Statements and information relating to accounts shall be prepared and filed to the extent required by federal and state tax law.

(o) (1) A local government or organization described in section 501(c)(3) of the federal internal revenue code of 1986, as amended, may open and become the account owner of an account to fund scholarships for persons whose identity will be determined upon disbursement.

(2) In the case of any account opened pursuant to provision (1) of this subsection, the requirement set forth in subsection (b) that a designated beneficiary be designated when an account is opened shall not apply and each individual who receives an interest in such account as a scholarship shall be treated as a designated beneficiary with respect to such interest.

(p) An annual fee may be imposed upon the account owner or owners for the maintenance of the account.

(q) An account must be opened before the designated beneficiary attains 25 years of age and at least two calendar years before a qualified withdrawal can be made. Qualified withdrawals must be completed by the time the designated beneficiary attains 30 years of age or within 10 years after the initial qualified withdrawal is made, whichever occurs first. The state treasurer may adopt rules and regulations providing for exceptions to the foregoing requirements for such extenuating circumstances as the state treasurer deems necessary and appropriate.

(r) An account owner or designated beneficiary of a Kansas postsecondary education savings account may be a resident of any state but must be a resident of the United States of America.

(s) The program shall disclose the following information in writing to each account owner and prospective account owner of a family postsecondary education savings account:

(1) The terms and conditions for purchasing a family postsecondary education savings account;

(2) any restrictions on the substitution of beneficiaries;

(3) the person or entity entitled to terminate the savings agreement;

(4) the period of time during which a beneficiary may receive benefits under the savings agreement;

(5) the terms and conditions under which money may be wholly or partially withdrawn from the program, including, but not limited to, any reasonable charges and fees that may be imposed for withdrawal;

(6) the probable tax consequences associated with contributions to and distributions from accounts; and

(7) all other rights and obligations pursuant to savings agreements, and any other terms, conditions and provisions deemed necessary and appropriate by the state treasurer.

(t) Nothing in sections 10 to 19, and amendments thereto, or in any savings agreement entered into pursuant to sections 11 to 19, and amendments thereto, shall be construed as a guarantee by the state of Kansas or any institution of postsecondary education that a beneficiary will be admitted to the institution of postsecondary education or, upon admission to any institution of postsecondary education, will be permitted to continue to attend or will receive a degree from such institution of postsecondary education.

New Sec. 18. (a) Nothing in sections 11 to 19, and amendments thereto, shall be construed to:

(1) Give any designated beneficiary any rights or legal interest with respect to an account unless the designated beneficiary is the account owner;

(2) guarantee that a designated beneficiary will be admitted to an institution of postsecondary education;

(3) create state residency for an individual merely because the individual is a designated beneficiary; or

(4) guarantee that amounts saved pursuant to the program will be sufficient to cover the qualified higher education expenses of a designated beneficiary.

(b) (1) Nothing in sections 11 to 19, and amendments thereto, shall create or be construed to create any obligation of the state treasurer, the state or any agency or instrumentality of the state to guarantee for the benefit of any account owner or designated beneficiary with respect to:

(A) The rate of interest or other return on any account; and

(B) The payment of interest or other return on any account.

(2) The state treasurer by rules and regulations shall provide that every contract, application, deposit slip or other similar document that may be used in connection with a contribution to an account clearly indicate that the account is not insured by the state and neither the principal deposited nor the investment return is guaranteed by the state.

New Sec. 19. (a) The Kansas postsecondary education savings program trust fund is hereby established in the state treasury. Such savings trust fund shall consist of moneys deposited by depositors in accordance with this act, moneys acquired from governmental and private sources and state general fund appropriations, if any. All interest derived from the deposit and investment of moneys in such savings trust fund shall be credited to the fund. At the end of any fiscal year, all unexpended and unencumbered moneys in such savings trust fund shall remain therein and not be credited or transferred to the state general fund or to any other fund.

(b) The state treasurer shall credit all moneys received in connection with the Kansas postsecondary education savings program to the Kansas postsecondary education savings program trust fund.

(c) All expenses incurred by the treasurer in developing and administering the postsecondary education savings program shall be payable from the Kansas postsecondary education savings program trust fund.

Sec. 20. K.S.A. 1998 Supp. 79-32,117 is hereby amended to read as follows: 79-32,117. (a) The Kansas adjusted gross income of an individual means such individual's federal adjusted gross income for the taxable year, with the modifications specified in this section.

(b) There shall be added to federal adjusted gross income:

(i) Interest income less any related expenses directly incurred in the purchase of state or political subdivision obligations, to the extent that the same is not included in federal adjusted gross income, on obligations

(continued)

of any state or political subdivision thereof, but to the extent that interest income on obligations of this state or a political subdivision thereof issued prior to January 1, 1988, is specifically exempt from income tax under the laws of this state authorizing the issuance of such obligations, it shall be excluded from computation of Kansas adjusted gross income whether or not included in federal adjusted gross income. Interest income on obligations of this state or a political subdivision thereof issued after December 31, 1987, shall be excluded from computation of Kansas adjusted gross income whether or not included in federal adjusted gross income.

(ii) Taxes on or measured by income or fees or payments in lieu of income taxes imposed by this state or any other taxing jurisdiction to the extent deductible in determining federal adjusted gross income and not credited against federal income tax. This paragraph shall not apply to taxes imposed under the provisions of K.S.A. 79-1107 or 79-1108, and amendments thereto, for privilege tax year 1995, and all such years thereafter.

(iii) The federal net operating loss deduction.

(iv) Federal income tax refunds received by the taxpayer if the deduction of the taxes being refunded resulted in a tax benefit for Kansas income tax purposes during a prior taxable year. Such refunds shall be included in income in the year actually received regardless of the method of accounting used by the taxpayer. For purposes hereof, a tax benefit shall be deemed to have resulted if the amount of the tax had been deducted in determining income subject to a Kansas income tax for a prior year regardless of the rate of taxation applied in such prior year to the Kansas taxable income, but only that portion of the refund shall be included as bears the same proportion to the total refund received as the federal taxes deducted in the year to which such refund is attributable bears to the total federal income taxes paid for such year. For purposes of the foregoing sentence, federal taxes shall be considered to have been deducted only to the extent such deduction does not reduce Kansas taxable income below zero.

(v) The amount of any depreciation deduction or business expense deduction claimed on the taxpayer's federal income tax return for any capital expenditure in making any building or facility accessible to the handicapped, for which expenditure the taxpayer claimed the credit allowed by K.S.A. 79-32,177, and amendments thereto.

(vi) Any amount of designated employee contributions picked up by an employer pursuant to K.S.A. 12-5005, 20-2603, 74-4919 and 74-4965, and amendments to such sections.

(vii) The amount of any charitable contribution made to the extent the same is claimed as the basis for the credit allowed pursuant to K.S.A. 79-32,196, and amendments thereto.

(viii) The amount of any costs incurred for improvements to a swine facility, claimed for deduction in determining federal adjusted gross income, to the extent the same is claimed as the basis for any credit allowed pursuant to K.S.A. 1998 Supp. 79-32,204 and amendments thereto.

(ix) The amount of any ad valorem taxes and assessments paid and the amount of any costs incurred for habitat management or construction and maintenance of improvements on real property, claimed for deduction in determining federal adjusted gross income, to the extent the same is claimed as the basis for any credit allowed pursuant to K.S.A. 79-32,203 and amendments thereto.

(c) There shall be subtracted from federal adjusted gross income:

(i) Interest or dividend income on obligations or securities of any authority, commission or instrumentality of the United States and its possessions less any related expenses directly incurred in the purchase of such obligations or securities, to the extent included in federal adjusted gross income but exempt from state income taxes under the laws of the United States.

(ii) Any amounts received which are included in federal adjusted gross income but which are specifically exempt from Kansas income taxation under the laws of the state of Kansas.

(iii) The portion of any gain or loss from the sale or other disposition of property having a higher adjusted basis for Kansas income tax purposes than for federal income tax purposes on the date such property was sold or disposed of in a transaction in which gain or loss was recognized for purposes of federal income tax that does not exceed such difference in basis, but if a gain is considered a long-term capital gain for federal income tax purposes, the modification shall be limited to that portion of such gain which is included in federal adjusted gross income.

(iv) The amount necessary to prevent the taxation under this act of any annuity or other amount of income or gain which was properly included in income or gain and was taxed under the laws of this state for a taxable year prior to the effective date of this act, as amended, to the

taxpayer, or to a decedent by reason of whose death the taxpayer acquired the right to receive the income or gain, or to a trust or estate from which the taxpayer received the income or gain.

(v) The amount of any refund or credit for overpayment of taxes on or measured by income or fees or payments in lieu of income taxes imposed by this state, or any taxing jurisdiction, to the extent included in gross income for federal income tax purposes.

(vi) Accumulation distributions received by a taxpayer as a beneficiary of a trust to the extent that the same are included in federal adjusted gross income.

(vii) Amounts received as annuities under the federal civil service retirement system from the civil service retirement and disability fund and other amounts received as retirement benefits in whatever form which were earned for being employed by the federal government or for service in the armed forces of the United States.

(viii) Amounts received by retired railroad employees as a supplemental annuity under the provisions of 45 U.S.C. 228b (a) and 228c (a)(1) *et seq.*

(ix) Amounts received by retired employees of a city and by retired employees of any board of such city as retirement allowances pursuant to K.S.A. 13-14,106, and amendments thereto, or pursuant to any charter ordinance exempting a city from the provisions of K.S.A. 13-14,106, and amendments thereto.

(x) For taxable years beginning after December 31, 1976, the amount of the federal tentative jobs tax credit disallowance under the provisions of 26 U.S.C. 280 C. For taxable years ending after December 31, 1978, the amount of the targeted jobs tax credit and work incentive credit disallowances under 26 U.S.C. 280 C.

(xi) For taxable years beginning after December 31, 1986, dividend income on stock issued by Kansas Venture Capital, Inc.

(xii) For taxable years beginning after December 31, 1989, amounts received by retired employees of a board of public utilities as pension and retirement benefits pursuant to K.S.A. 13-1246, 13-1246a and 13-1249 and amendments thereto.

(xiii) For taxable years beginning after December 31, 1993, the amount of income earned on contributions deposited to an individual development account under K.S.A. 79-32,117h, and amendments thereto.

(xiv) For all taxable years commencing after December 31, 1996, that portion of any income of a bank organized under the laws of this state or any other state, a national banking association organized under the laws of the United States, an association organized under the savings and loan code of this state or any other state, or a federal savings association organized under the laws of the United States, for which an election as an S corporation under subchapter S of the federal internal revenue code is in effect, which accrues to the taxpayer who is a stockholder of such corporation and which is not distributed to the stockholders as dividends of the corporation.

(xv) For all taxable years beginning after December 31, 1999, amounts not exceeding \$2,000 for each designated beneficiary which are contributed to a family postsecondary education savings account established under the Kansas postsecondary education savings program for the purpose of paying the qualified higher education expenses of a designated beneficiary at an institution of postsecondary education. The terms and phrases used in this paragraph shall have the meaning respectively ascribed thereto by the provisions of section 14, and amendments thereto, and the provisions of such section are hereby incorporated by reference for all purposes thereof.

(d) There shall be added to or subtracted from federal adjusted gross income the taxpayer's share, as beneficiary of an estate or trust, of the Kansas fiduciary adjustment determined under K.S.A. 79-32,135, and amendments thereto.

(e) The amount of modifications required to be made under this section by a partner which relates to items of income, gain, loss, deduction or credit of a partnership shall be determined under K.S.A. 79-32,131, and amendments thereto, to the extent that such items affect federal adjusted gross income of the partner.

New Sec. 21. (a) Without adoption of a resolution or ordinance so providing, the governing body of any taxing subdivision shall not approve any appropriation or budget, as the case requires, which may be funded by revenue produced from property taxes, and which provides for funding with such revenue in an amount exceeding that of the next preceding year, except with regard to revenue produced and attributable to the taxation of: (1) New improvements to real property;

(2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes;
 (3) property located within added jurisdictional territory; and
 (4) property which has changed in use.
 (b) The provisions of this section shall be applicable to all fiscal and budget years commencing on and after the effective date of this act.
 (c) The provisions of this section shall not apply to community colleges or unified school districts.
 (d) The provisions of this section shall not apply to revenue received from property tax levied for the sole purpose of repayment of the principal of and interest upon bonded indebtedness, temporary notes and no-fund warrants.

* New Sec. 22. The governing body of any city is hereby authorized and empowered to levy taxes in each year for the general fund and other city purposes.

Sec. 23. K.S.A. 79-1945 is hereby amended to read as follows: 79-1945. The board of county commissioners of any county is hereby authorized and empowered to levy taxes in each year taxes for the several county purposes, on the assessed tangible valuation of the respective counties; not to exceed the tax levy rates and amounts specified in the following sections of this act general fund and other county purposes. Revenues derived from property taxes levied for mental health programs or for programs for people with disabilities, whether deposited in special funds or in the general funds of the several counties, shall be expended exclusively for such purposes.

Sec. 24. K.S.A. 79-1946 is hereby amended to read as follows: 79-1946. The board of county commissioners of each of the several counties is hereby authorized to fix a rate of levy annually to meet and defray the for current general expenses of the county and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by any city located in such county; subject to limitations prescribed according to the assessed tangible valuation or a total population as follows:

Less than \$13,000,000 or having a population of less than 3,500	6.50 mills
\$13,000,000 to \$30,000,000	4.25 mills
Over \$30,000,000 to \$140,000,000	3.50 mills
Over \$140,000,000	4.25 mills

Except that in any such county which adjoins a military reservation and which has an assessed taxable tangible valuation of less than \$100,000,000 such rate of levy may, except as hereinafter provided, be increased not to exceed 1 1/2 mills. Before any county shall increase any levy under the provisions of the foregoing proviso the board of county commissioners shall publish a notice of its intention to make such increase in the levy. Such notice shall be published once each week for two consecutive weeks in the official county newspaper and if within 60 days next following the last publication of such notice a petition signed by electors of the county equal in number to not less than 5% of the total electors of such county is filed in the office of the county election officer requesting an election upon such proposition; no such increased levy shall be made without such proposition having been submitted to and approved by a majority of the electors of the county voting at an election called and held thereon. All such elections shall be noticed, called and held in the manner prescribed in K.S.A. 10-120, and amendments thereto.

Sec. 25. K.S.A. 79-1962 is hereby amended to read as follows: 79-1962. (a) The governing body of any township is hereby authorized and empowered to levy taxes in each year for the general fund and other township purposes, except that levies of taxes for road and noxious weed purposes shall only be levied on all taxable tangible property located outside of incorporated cities. but the governing body shall not fix a rate of levy in any one year on each dollar of assessed tangible valuation of such township in excess of the following named rates:

Ambulance service: As authorized by K.S.A. 80-1425	3 mills
General fund50 mill
Judgments	1.00 mill
Establishing and maintenance of free library and reading room	1.00 mill
Such one-mill levy is subject to increase as hereinafter provided:	
Free band concerts25 mill
Free band concerts when authorized by an election50 mill
To acquire land for a cemetery or park	1.00 mill
Maintenance of a cemetery or park	1.00 mill
To acquire a site and build a cemetery chapel	2.00 mills
Fire protection, joint with cities or townships	1.00 mill
Extermination of prairie dogs	1.00 mill
Cemeteries: As authorized by K.S.A. 12-1403	1.00 mill
Cemeteries: As authorized by K.S.A. 12-1405	1.00 mill
Cemeteries: As authorized by K.S.A. 80-93210 mill

Fire department: As authorized by K.S.A. 80-1903	2.00 mills
Townships in counties between 150,000 and 250,000	4.00 mills
Fire department: As authorized by K.S.A. 80-1916	3.00 mills
Fire department: As authorized by K.S.A. 80-1921	3.00 mills
Fire department: As authorized by K.S.A. 80-1537	3.00 mills
Garbage and trash fund: As authorized by K.S.A. 80-2201:	
First year of levy	1.00 mill
Second year and thereafter50 mill
Garbage and trash disposal: As authorized by K.S.A. 80-220450 mill
Halls and buildings: As authorized by K.S.A. 80-115	2.00 mills
Noxious weeds: As authorized by K.S.A. 2-1318	1.00 mill
Deficiency levy for chemicals50 mill
Parks and cemeteries: Maintenance as authorized by K.S.A. 80-903	2.00 mills
Police protection by sheriff's deputies:	
As authorized by K.S.A. 10-807d	1.00 mill
Roads: As authorized by 68-518e	5.00 mills
Townships in counties between 175,000 and 275,000	7.00 mills

Such rates are not intended to, and shall not be construed to apply to any township not specifically authorized by law to make such levy.

(b) The townships of Garfield and Pierceville in Finney county, Kansas, are hereby authorized to levy an annual tax upon all taxable tangible property in the respective townships of not to exceed three mills for the purpose of paying for fire protection.

(c) The levy for establishing and maintaining a free library and reading room may be increased from one mill to not more than 2.50 mills. Before any township increases this levy the township board shall publish a notice of its intention to make such increase. Such notice shall be published once each week for two consecutive weeks in the official county newspaper and if within 60 days following the last publication of such notice a petition signed by electors of the township equal in number to not less than 5% of the total electors of such township is filed in the office of the county election officer requesting an election upon such proposition; no such increased levy shall be made without such proposition having been submitted to and approved by a majority of the electors of the township voting at an election called and held thereon. All such elections shall be noticed, called and held in the manner prescribed in K.S.A. 10-120, and amendments thereto.

Sec. 26. K.S.A. 2-610 is hereby amended to read as follows: 2-610.

(a) On or before July 15 each year, the executive board of the county extension council shall file with the county commissioners in the office of the county clerk:

- (1) A list of current members of the county extension council and its executive board;
- (2) a certification of election of officers as provided in subsection (c) of K.S.A. 2-611, and amendments thereto;
- (3) a certificate by the director of extension of Kansas state university of agriculture and applied science that the county extension council is properly functioning and entitled to receive the appropriations provided by law; and
- (4) a proposed budget prepared in cooperation with the director of extension of Kansas state university of agriculture and applied science for the ensuing calendar year.

(b) If the commission does not approve the proposed budget within 10 days after receipt thereof, it shall return the budget to the board. Upon receipt of the returned budget, the board shall consider amendments or modifications and may consult with the commission concerning the budget. Within 10 days after receipt of the returned budget, the board shall resubmit its proposed budget, with or without amendment or modification, to the commission. Within 10 days after resubmission of the proposed budget, the commission shall approve, or amend or modify and approve as amended or modified, such proposed budget. The commission shall adopt the proposed budget as approved and shall make the same a part of the regular county budget. The board of county commissioners shall make an appropriation and certify to the county clerk the amount of tax necessary to be levied on all tangible taxable property of the county sufficient to provide a program of county extension work and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county; which levy shall not exceed the limitation prescribed by K.S.A. 79-1947, and amendments thereto.

Sec. 27. K.S.A. 2-1318 is hereby amended to read as follows: 2-1318. The county weed supervisor of each county is hereby directed and it shall be the duty of the county weed supervisor to ascertain each year the approximate amount of land and highways infested with each kind of noxious weeds and its location in the county, and transmit such infor-

(continued)

mation tabulated by cities and townships not later than June 1 of each year, to the secretary of the state board of agriculture, board of county commissioners, and to the governing body of each city and township in the district pertaining to such noxious weed infestation in their respective jurisdiction. On the basis of such information the tax levying body of each county, township or incorporated city shall make a tax levy each year for the purpose of paying their part of the cost of control and eradication thereof as provided in this act and, in the case of cities and counties, to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county. Each county, city, and township, separately, shall make a levy each year in addition to all other levies now authorized by law, in such amount as is deemed to be necessary but not to exceed the limitation prescribed by K.S.A. 70-1047, 70-1048, 70-1049, 70-1050, 70-1051, 70-1052, 70-1053 and 70-1062 and amendments thereto, in any one year for such purpose. Any city may budget expenditures for weed control within its general operating fund in lieu of levying a special tax therefor or maintaining a separate noxious weed eradication fund. Moneys collected from such levy, except for an amount to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county, shall be set apart as a noxious weed eradication fund and warrants duly verified by the county or city supervisor if such be employed or if no supervisor be employed, then by county, township or city clerk, as the case may be, may be drawn against this fund for all items of expense incident to control of noxious weeds in such district respectively. Any moneys remaining in the noxious weed eradication fund at the end of any year for which a levy is made under this section may be transferred to the noxious weed capital outlay fund for making of capital expenditures incident to the control of noxious weeds. If moneys collected from such levy in the preceding year were insufficient to purchase chemicals or chemical materials needed for the purposes authorized in K.S.A. 2-1310 or 2-1322, and amendments thereto, the tax levying body may levy an additional tax of not to exceed the limitation prescribed by K.S.A. 70-1047, 70-1048, 70-1049, 70-1050, 70-1051, 70-1052, 70-1053 and 70-1062 and amendments thereto, but the moneys collected from such levy shall not be used for any purpose other than the purchase of such chemicals or chemical materials.

Any tax levy authorized under the provisions of this section shall be in addition to all other tax levies authorized by law.

Sec. 28. K.S.A. 2-2007 is hereby amended to read as follows: 2-2007. Each board of county commissioners is authorized to create a "soil drifting fund". They are authorized and empowered to make soil drifting fund and levy a tax against all taxable tangible property of the county at a rate not to exceed the limitation prescribed by K.S.A. 70-1047, to be collected as other taxes, and when collected to be credited to the "soil drifting fund" to pay for the cost of work done, or hired to be done, by the board of county commissioners and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county. To pay persons employed by them to do such work ordered to be done on any property the county shall issue its warrants upon the "soil drifting fund," and such warrants shall be paid from that fund. This shall be regarded as a special purpose for incurring obligations and issuing and paying warrants and is not controlled by any general statute relating thereto.

Sec. 29. K.S.A. 2-1319 is hereby amended to read as follows: 2-1319. (a) The cost of controlling and eradicating noxious weeds on all lands or highways owned or supervised by a state agency, department or commission shall be paid by the state agency, department or commission supervising such lands or highways from funds appropriated to its use; on county lands and county roads, on township lands and township roads, on city lands, streets and alleys by the county, township or city in which such lands, roads, streets and alleys are located, and from funds made available for that purpose; on drainage districts, irrigation districts, cemetery associations and other political subdivisions of the state, the costs shall be paid from their respective funds made available for the purpose. If the governing body of any political subdivision owning or supervising lands infested with noxious weeds within their jurisdiction fails to control such noxious weeds after 15 days' notice directing any such body to do so, the board of county commissioners shall proceed to have proper control and eradication methods used upon such lands, and shall notify the governing body of the political subdivision by certified mail of the costs of such operations, with a demand for payment. The governing body of the political subdivision shall pay such costs from its noxious weed fund, or if

no such fund is available, from its general fund or from any other funds available for such purpose. Copy of the statement, together with proof of notification, shall at the same time be filed with the county clerk, and if the amount is not paid within 30 days, such clerk shall spread the amount upon the tax roll of the subdivision, and such amount shall become a lien against the entire territory located within the particular political subdivision, and shall be collected as other taxes are collected.

(b) All moneys collected pursuant to this section shall be paid into the county noxious weed eradication fund. Tax levies made pursuant to this section shall be in addition to all other levies authorized by law, and shall be in addition to any aggregate tax levy limits prescribed by law.

(c) As used in this section, "governing body" means the board, body, or persons in which the powers of a political subdivision as a body corporate are vested; and "political subdivision" means any agency or unit of the state authorized to levy taxes or empowered to cause taxes to be levied.

(d) On all other lands the owner thereof shall pay the cost of control and eradication of noxious weeds. Except as provided in K.S.A. 2-1333 and amendments thereto, chemical materials for use on privately owned lands may be purchased from the board of county commissioners at a price fixed by the board of county commissioners which shall be in an amount equal to not less than 50% nor more than 75% of the total cost incurred by the county in purchasing, storing and handling such chemical materials. However, once the tax levying body of a county, city or township has authorized the maximum a tax levy prescribed by K.S.A. 2-1318, and amendments thereto of 1.5 mills or more, the board of county commissioners may collect from the owner of privately owned lands an amount equal to 75% but not more than 100% of the total cost incurred by the county in purchasing, storing and handling of chemical materials used in the control and eradication of noxious weeds on such privately owned lands. Whenever official methods of eradication, adopted by the state board of agriculture, are not followed in applying the chemical materials so purchased, the board of county commissioners may collect the remaining portion of the total cost thereof.

Sec. 30. K.S.A. 2-1322 is hereby amended to read as follows: 2-1322.

(a) The board of county commissioners, or the governing body of incorporated cities, cooperating with the secretary of the state board of agriculture, shall purchase or provide for needed and necessary equipment and necessary chemical material for the control and eradication of noxious weeds. The board of county commissioners of any county or the governing body of any city may use any equipment or materials purchased as provided for in this section, upon the highways, streets and alleys, for the treatment and eradication of weeds which have not been declared noxious by legislative action.

(b) Except as provided in K.S.A. 2-1333 and amendments thereto, the board of county commissioners shall sell chemical material to the landowners in their jurisdiction at a price fixed by the board of county commissioners which shall be in an amount equal to not less than 50% nor more than 75% of the total cost incurred by the county in purchasing, storing and handling such chemical materials used in the control and eradication of noxious weeds, and may make such charge for the use of machines or other equipment and operators as may be deemed by them sufficient to cover the actual cost of operation. However, once the tax levying body of a county, city or township has authorized the maximum a tax levy prescribed by K.S.A. 2-1318, and amendments thereto of 1.5 mills or more, the board of county commissioners may collect from the landowners in their jurisdiction an amount equal to 75% but not more than 100% of the total cost incurred by the county in purchasing, storing and handling of chemical materials used in the control and eradication of noxious weeds.

(c) Whenever official methods of eradication adopted by the state board of agriculture are not used in applying the chemical material purchased, the board of county commissioners may collect the remaining portion of the total cost thereof from the landowner.

(d) The board of county commissioners, township boards, and the governing body of cities shall keep a record showing purchases of material and equipment for control and eradication of noxious weeds. The board of county commissioners and the governing body of cities shall also keep a complete itemized record showing sales for cash or charge sales of material and shall maintain a record of charges and receipts for use of equipment owned by each county or city on public and private land. Such records shall be open to inspection by citizens of Kansas at all times.

Sec. 31. K.S.A. 3-121 is hereby amended to read as follows: 3-121.

Municipalities operating airports jointly may pay the expenses of purchasing or acquiring such airports from the general funds of such municipalities or may issue general obligation bonds, as authorized by law, but no such bonds shall be issued for the purchase or acquisition of airports as provided hereunder, by any municipality unless and until the question of issuing same shall have been submitted to the qualified electors of said such municipality at any regular or special election and a majority of those voting on the proposition in said such municipality shall have voted in favor of the issuance of said bonds. In addition, any such governing body may issue general obligation bonds of the county or city in an amount not to exceed fifty thousand dollars (\$50,000) \$50,000 annually without an election, for the purpose of providing improvements on runways of any such airport. Any governing body proposing to issue such bonds shall publish a resolution to that effect in a newspaper of general circulation within the city or county, as applicable. Such resolution shall be published once each week for three consecutive weeks. If, within ~~sixty (60)~~ 60 days following the final such publication, a petition signed by not less than ~~five percent (5%)~~ 5% of the qualified electors of such city or county, as applicable, is presented to the county election officer, no such bonds shall be issued until approved by a majority of the qualified electors voting thereon at the next county or city general election following the presentation of the petition.

In lieu of issuing such bonds for the purchase or acquisition of an airport, the governing body of the municipality may levy an annual tax of not to exceed one mill on the dollar on all the taxable tangible property in such municipality for not to exceed three years for the purpose of creating a special fund to be used to pay the expenses of purchasing or acquiring such airports or flying fields and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county. Any such governing bodies are hereby further authorized to levy an annual tax not to exceed the limitation prescribed by K.S.A. 79-1947, 79-1948, 79-1949, 79-1950, 79-1951, 79-1952 and 79-1953, and amendments thereto, per year, for the support, maintenance and operation of such airports and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county. Such support, maintenance and operation expenses shall be borne in the proportion agreed upon by the municipalities in case such airports are not leased.

Sec. 32. K.S.A. 12-1617h is hereby amended to read as follows: 12-1617h. Cities are hereby authorized to levy annually upon all the taxable tangible property within the city a tax not to exceed the limitation prescribed by K.S.A. 79-1948, 79-1949, 79-1950, 79-1951, 79-1952 and 79-1953, and amendments thereto, for the purpose of creating a fund to be used in securing or retaining industries or manufacturing institutions for such city or near its environs and to pay a portion of the principal and interest on bonds issued by such city under the authority of K.S.A. 12-1774, and amendments thereto. No such levy shall be made until the governing body is instructed to do so by a majority of all the votes cast on this proposition at an election held at any city or general election.

Such election shall be held as provided by law for bond elections. If any such city shall not make such tax levy in any year, after the third year following the approval of such tax levy by the voters, then it shall be necessary to resubmit the issue to the voters before any such tax levy shall be imposed again. The tax levy herein authorized shall be in addition to all other levies authorized by law and shall not be subject to any of the limitations prescribed by article 19 of chapter 79 of the Kansas Statutes Annotated or acts amendatory thereof and supplemental thereto.

Nothing in this section shall be construed as restricting the authority of cities to utilize the general fund or other revenue sources for the purpose of promoting or securing the location or expansion of business and industry.

Sec. 33. K.S.A. 19-236 is hereby amended to read as follows: 19-236. That in addition to the powers already given by law, the board of county commissioners of each county shall have power at any meeting, in case of great loss or damage to life or property, to assist in burying the dead, caring for the wounded, rendering temporary aid to the distressed, preventing disease and pestilence, and cleaning up debris, and to issue no-fund warrants of the county therefor not exceeding ~~one percent (1%)~~ 1% of the taxable property of the county, and to levy a tax at the first tax levying period thereafter to pay such warrants. All such tax levies shall be in addition to all other levies authorized or limited by law and shall not be subject to the aggregate tax levy prescribed in article 19 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto. Such war-

rants shall be issued, registered, redeemed and bear interest in the manner and in the form prescribed by K.S.A. 79-2940 and amendments thereto, except they shall not bear the notation required by ~~said such~~ section and shall be issued without the approval of the state board of tax appeals.

Sec. 34. K.S.A. 19-2803 is hereby amended to read as follows: 19-2803. The board of county commissioners is authorized to levy a tax not to exceed the limitation prescribed by K.S.A. 79-1947, and amendments thereto, for the creation of a fund to be used for the purposes set forth in K.S.A. 19-2801 and amendments thereto and for the purpose of paying a portion of the principal and interest on bonds issued under the authority of K.S.A. 1979 Supp. 12-1774, and amendments thereto, by cities located in the county.

Sec. 35. K.S.A. 19-2803e is hereby amended to read as follows: 19-2803e. Whenever a county lake and recreational grounds shall be established under the authority of this act, the board of county commissioners of such county shall make an annual tax levy in an amount not to exceed the limitation prescribed by K.S.A. 1979 Supp. 79-1947, for the creation of a lake and recreational grounds fund to be used for the supervision, maintenance and improvement of said the lake and recreational grounds and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 1979 Supp. 12-1774; and amendments thereto, by cities located in the county. Said tax levy shall be in addition to all the tax levies authorized or limited by law and shall not be subject to or within any aggregate tax levy limit prescribed by K.S.A. 1979 Supp. 79-1947, or acts amendatory thereof or supplemental thereto.

Sec. 36. K.S.A. 19-3105 is hereby amended to read as follows: 19-3105. The board of county commissioners is hereby authorized to make an annual tax levy not to exceed the limitation prescribed by K.S.A. 1979 Supp. 79-1947 on all taxable tangible property of the county for the purpose of providing a fund to be used for the maintenance and care of any cemetery acquired under the provisions of this act and for the purpose of obtaining additional land for any such cemetery and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 1979 Supp. 12-1774, and amendments thereto, by cities located in the county. The tax levy authorized by this section shall be in addition to all other county tax levies authorized by law and shall not be subject to any aggregate tax levy limitation prescribed by law.

Sec. 37. K.S.A. 19-3106 is hereby amended to read as follows: 19-3106. In any county in this state in which there is located a cemetery or other burial place in which three or more human bodies have been interred, and which cemetery or burial place has been abandoned and not cared for, for a period of at least five years, the board of county commissioners of said the county is hereby authorized to provide for the care of such cemetery or burial place. For the purpose of providing funds for such care and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 1979 Supp. 12-1774, and amendments thereto, by cities located in the county, the board of county commissioners is authorized to make an annual tax levy not to exceed the limitation prescribed by K.S.A. 1979 Supp. 79-1947, on all taxable tangible property of said the county. Said tax levy shall be in addition to all other levies authorized or limited by law, and shall not be subject to or within any aggregate tax levy limitation prescribed by article 19 of chapter 79 of the Kansas Statutes Annotated or acts amendatory thereof or supplementary thereto.

Sec. 38. K.S.A. 19-3305 is hereby amended to read as follows: 19-3305. For the purpose of maintaining and operating such flood control works as shall be constructed by the United States army corps of engineers or other agency of the United States government, when the same shall have been completed and turned over to the county and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 1979 Supp. 12-1774, and amendments thereto, by cities located in the county, the board of county commissioners of such county shall be empowered to make an annual tax levy upon all of the taxable tangible property within said the county; in an amount not to exceed the limitation prescribed by K.S.A. 1979 Supp. 79-1947, and such levy shall be in addition to all other levies authorized or limited by law. It shall be the duty of the board of county commissioners and the county engineer to keep all such flood control works in serviceable condition and to make such repairs as may, from time to time, may be necessary.

Sec. 39. K.S.A. 19-4004 is hereby amended to read as follows: 19-4004. In all counties wherein the board or boards of county commission-

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ers in the event of a combination of counties has established a governing board, the respective board or boards of county commissioners may levy an annual tax upon all taxable tangible property in such county, which tax shall not exceed the limitation prescribed by K.S.A. 1979 Supp. 70-1047, for mental health services and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 1979 Supp. 12-1774, and amendments thereto, by cities located in the county. The respective board or boards of county commissioners may also levy an additional annual tax upon all taxable tangible property in such county, which tax shall not exceed the limitation prescribed by K.S.A. 1979 Supp. 70-1047, for mental retardation services and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 1979 Supp. 12-1774, and amendments thereto, by cities located in the county. The additional levy authorized by this section for mental retardation services shall not be made until a notice of intent to make such levy has been published in a newspaper of general circulation in the county or counties involved by the board or boards of county commissioners proposing to make such levy, and such notice shall state that if a petition signed by five percent (5%) 5% of the electors of the county shall file a protest petition within sixty (60) 60 days of the date of such publication a proposition will be submitted at an election called for the purpose in the county for approval of the levy; if such proposition is approved or if no sufficient protest is made, then the board or boards of county commissioners shall levy such tax, but if a sufficient protest is made and such proposition is not approved, the levy will not be made. The proceeds thereof shall be placed in the hands of the appropriate governing board to be administered as provided by this act.

In addition thereto, to provide for the purchase of or the construction of facilities for the community mental health center, and/or facility for the mentally retarded, the board or boards of county commissioners may, upon petition of the governing board, levy an annual tax on all taxable tangible property in their county, which tax shall not exceed the limitation prescribed by K.S.A. 1979 Supp. 70-1047, and to issue and sell general obligation bonds of such county, for the purpose of creating and providing a special fund to be used in acquiring a site for, and the building, equipping, repairing, remodeling and furnishing of a community mental health center, and/or facilities for the mentally retarded, or for any one or more of such purposes. The additional levy authorized by this section shall not be made until a notice of intent to make such levy has been published in a newspaper of general circulation in the county or counties involved by the board or boards of county commissioners proposing to make such levy, and such notice shall state that if a petition signed by five percent (5%) 5% of the electors of the county shall file a protest petition within sixty (60) 60 days of the date of such publication a proposition will be submitted at an election called for the purpose in the county for approval of the levy; if such proposition is approved or if no sufficient protest is made, then the board of county commissioners will make the levy of such tax, but if a sufficient protest is made and such proposition is not approved, the levy will not be made. The board of county commissioners shall proceed in the manner prescribed to be followed in such notice. Said the tax levy may be made annually until sufficient funds have been created for said the purpose or purposes, or if the county has issued and sold general obligation bonds, the proceeds raised by the annual tax levy shall be used to retire the general obligation bonds and said the tax levy shall continue until the general obligation bonds have been retired. Such federal, state or private funds as may be available may be accepted by the board of county commissioners to be placed in the fund for operation of or construction of a community mental health center, and/or facility for the mentally retarded, as the case may be. Title to the building or buildings of the community mental health center, and/or facility for the mentally retarded, shall vest in the governing board which is responsible for the maintenance and operation of the facilities if a combination of counties has established the center, but, if only one county has established the mental health center or facilities for the mentally retarded, title shall vest in the board of county commissioners of such county. If the board of county commissioners has contracted with a nonprofit corporation to provide mental health services under K.S.A. 19-4007 or any, and amendments thereto, the title to said the building or buildings shall vest in the board of county commissioners and they may allow the nonprofit corporation to use the buildings without charge.

Sec. 40. K.S.A. 19-4011 is hereby amended to read as follows: 19-4011. The county commissioners of a county entering into such an agreement with a community mental health center is hereby authorized to levy an annual tax in an amount not to exceed the limitation prescribed by

K.S.A. 1979 Supp. 70-1047, upon all of the taxable tangible property in such county for the purpose of providing revenue to pay for the mental health services contracted for with the center and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 1979 Supp. 12-1774, and amendments thereto, by cities located in the county. The county commissioners of a county entering into such an agreement with a community facility for the mentally retarded is hereby authorized to levy an annual tax in an amount not to exceed the limitation prescribed by K.S.A. 1979 Supp. 70-1047, upon all of the taxable tangible property in such county for the purpose of providing revenue to pay for the mental retardation services contracted for with the facility and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 1979 Supp. 12-1774, and amendments thereto, by cities located in the county. Upon receipt of such tax moneys, the county commissioners shall pay the amount agreed upon to the governing body of the center and/or community facilities for the mentally retarded and said the governing body is authorized to receive and expend such moneys to provide community mental health services.

Sec. 41. K.S.A. 19-4102 is hereby amended to read as follows: 19-4102. The board of county commissioners of any such county may, by resolution, provide for the establishment of a countywide economic development program and may provide for the financing thereof from its general operating fund, or may levy a tax annually upon all the taxable tangible property of the county in an amount not exceeding the limitation prescribed by K.S.A. 70-1047, and amendments thereto, for the purpose of creating a fund therefor and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county. The tax levy herein authorized shall be in addition to all other levies authorized by law. In any year in which the board of county commissioners of any county shall elect to levy any tax under the authority of this section, such board shall cause a notice of its intention to make such levy to be published in the official newspaper of the county, and if within 30 days next following the date of the publication of such notice a petition, signed by electors equal in number to not less than 5% of the electors of the county, requesting an election thereon, shall be filed in the office of county election officer, no such levy shall be made without such proposition having first been submitted to and having been approved by a majority of the electors of the county voting at an election called and held thereon. Any election held under provisions of this section shall be subject to election laws applicable to elections for approval of bonds issued by such county.

Sec. 42. K.S.A. 65-212 is hereby amended to read as follows: 65-212. The board of county commissioners of any such county may, upon the establishment of such mental health clinic, levy an annual tax in an amount not exceeding the limitation prescribed by K.S.A. 70-1047, and amendments thereto, upon all taxable tangible property in such county for the operation of such mental health clinic, and in addition thereto to provide for the construction of facilities for such mental health clinic and to pay a portion of the principal of and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county. In addition to the levy authorized for the operation of such mental health clinic, the board of county commissioners may levy an annual tax in an amount not exceeding the limitation prescribed by K.S.A. 70-1047, and amendments thereto, on all taxable tangible property in their county and may issue and sell general obligation bonds of such county, for the purpose of creating and providing a special fund to be used in acquiring a site for, and the building, equipping, repairing, remodeling and furnishing of a mental health clinic or for any one or more of such purposes. Such levy may also be used to pay a portion of the principal of and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county. Such additional tax levy may be made annually until sufficient funds have been created for such purpose or purposes, or if the county has issued and sold general obligation bonds, the proceeds raised by the annual tax levy shall be used to retire the general obligation bonds and such tax levy shall continue until the general obligation bonds have been retired. Such federal, state or private funds as may be available may be accepted by the board of county commissioners to be placed in the fund for operation of or construction of a mental health clinic as the case may be. Title to the building or buildings of the mental health clinic shall vest in the board of county commissioners and they may allow the mental health clinic which is subject to the jurisdiction of the joint board of health pursuant to K.S.A. 65-211, and amendments thereto, to use the building without charge. The

proceeds thereof shall be placed in the hands of the treasurer of the joint board of health, to be administered as provided by K.S.A. 65-206, and amendments thereto. No levy shall be made under the provisions of this act until a resolution authorizing the making of such levies is passed by the board of county commissioners and published in three successive issues in a newspaper of general circulation within the county, whereupon such levies may be made unless a petition in opposition to the same, signed by electors equal in number to not less than 10% of the qualified electors of such county who voted for the office of secretary of state in the last preceding election, is filed with the county clerk of such county within 30 days following the last publication of such resolution.

In the event such petition is filed it shall be the duty of the board of county commissioners to submit the question to the voters at an election called for such purpose or at the next general election. None of the debt limitations prescribed by law for any such county shall apply to any bonds issued under the authority conferred by this act. The provisions of this act shall be supplemental to other existing health laws in the counties affected thereby, but shall in no way abrogate or amend any such other existing health laws.

Sec. 43. K.S.A. 68-166 is hereby amended to read as follows: 68-166. The board of county commissioners shall pay any expense incurred under the authority conferred by this act from the general fund, road fund, bridge fund or road and bridge fund of the county. If such board shall deem it necessary, in order to provide sufficient revenue for the purpose of installing, maintaining and operating any such lighting system, it is hereby authorized to levy an annual tax in an amount not to exceed the limitation prescribed by K.S.A. 70-1947, on all the taxable tangible property in such county for the purpose of providing revenue for such purposes and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county. Such tax levy shall be in addition to all other tax levies authorized or limited by law and shall not be subject to or within the aggregate tax levy limitation prescribed by K.S.A. 70-1947 or acts amendatory thereof. All moneys derived from such tax levy except an amount to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county shall be placed in a special fund by the county treasurer and shall only be used only for the purposes for which the tax was levied.

Sec. 44. K.S.A. 68-582 is hereby amended to read as follows: 68-582. The board of any county and the governing body of any city may by resolution propose the designation as a secondary arterial highway any existing street (or a portion thereof), or a proposed new street within a city in such county which is or would be a connecting link between county roads and may enter into an agreement providing for the cooperative financing of the construction, reconstruction, maintenance and repair of such proposed secondary arterial highway under such terms as the board and governing body shall agree upon. Such designation and agreement shall set out the secondary arterial highway designation and its location, a general description of the proposed improvement and an estimate of the total cost thereof to each such city and county exclusive of any grants from any other public agency, and shall become effective upon publication by the city in its official newspaper and by the county in its official newspaper. Such agreement may be part of an agreement between the secretary of transportation, the county and the city. Any such agreement shall provide for sharing the costs of engineering and construction or other improvement of the designated secondary arterial highway, and for future maintenance by the city or by the county, upon such terms as the board and governing body may agree. The board and governing body of any county and city which have entered into such agreements may use any public funds available to such county or city for the construction, improvement or maintenance of such secondary arterial highway in like manner as if it were a normal county road or a city street, may each issue bonds as provided in K.S.A. 68-584, and amendments thereto and may each levy an annual tax upon the assessed tangible valuation in such county or city not to exceed the limitations prescribed by K.S.A. 70-1947, 70-1948, 70-1949, 70-1950, 70-1951, 70-1952 and 70-1953 for such purpose and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county.

Sec. 45. K.S.A. 73-407 is hereby amended to read as follows: 73-407. The management and control of a county building shall be vested in a board of three trustees to be appointed by the county commissioners, and

if a city building, shall be appointed by the mayor of said the city. Such trustees shall be residents of the county or city wherein the building is located except that at least two of said the trustees shall have seen service in the army, navy or marine corps of the United States in time of war. One trustee shall be appointed for one year, one trustee for two years and one trustee for three years, and thereafter each trustee shall be appointed for three years. Said trustee Trustees shall serve without compensation and shall make annual reports and recommendations to the proper county and the city officials.

The expense of maintenance of said the memorial shall be paid out of the general fund of the county or city, or in case the same shall not be sufficient, shall be paid out of a special fund which shall be created, for which the counties. Counties or cities are authorized to make a levy upon all taxable tangible property in the county or city in an amount not exceeding the limitation prescribed by K.S.A. 70-1947, 70-1948, 70-1949, 70-1950, 70-1951, 70-1952 and 70-1953 for such purpose and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county; and in counties having a population of more than seventeen thousand (17,000) and less than twenty-two thousand (22,000), which contain a first-class city, tax levy shall be in addition to all other levies authorized or limited by law and shall not be subject to nor within any aggregate levy prescribed by article 19 of chapter 79 of the Kansas Statutes Annotated, and any acts amendatory thereof. The board of trustees shall have full authority to lease all or any part of said the building for hire to any person or persons desiring to lease the same for a term not to exceed one year at a time and fix the rate and terms upon which the charge shall be made and collected therefor. The board of trustees of any such memorial in any city of the second class located in a county with a population of not less than twelve thousand (12,000) 12,000 and not more than fifteen thousand (15,000) 15,000 and having an assessed tangible valuation of not less than thirty-two million dollars (\$32,000,000) \$32,000,000 and not more than thirty-five million dollars (\$35,000,000) \$35,000,000 is hereby authorized to lease all or any part of said the memorial to the Kansas national guard for a term of not to exceed ten (10) 10 years and to fix the rate and terms upon which the charge shall be made and collected therefor. The board of trustees of any such memorial in any city having a commission form of government, and a population of more than one hundred fifty thousand (150,000) 150,000, shall have full authority to lease any suitable portion or portions of said the building to any concessionaire desiring to lease the same, for a term of not to exceed ten (10) 10 years, and to fix the rate and terms upon which the charge shall be made and collected therefor.

Sec. 46. K.S.A. 76-326a is hereby amended to read as follows: 76-326a. The boards of county commissioners of the several counties of this state are hereby authorized to contribute in the aid of work authorized by section 1 of chapter 48 of the 1919 Kansas Session Laws (now included by reference in K.S.A. 76-326) K.S.A. 76-326, and amendments thereto, under the directions direction of the state geologist; such amounts from the general revenue fund of their counties as they may determine or from the proceeds of a special tax levy in an amount not to exceed the limitation prescribed by K.S.A. 70-1947, which said. Such boards are hereby authorized to make a tax levy for said such purpose and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county in addition to all other tax levies provided by law and outside any aggregate levy limit prescribed by article 19 of chapter 79 of the Kansas Statutes Annotated. No such contribution shall be made by any county to said work in any one year to an amount that will exceed one-tenth of one mill upon the dollar of the assessed tangible valuation of such counties.

Sec. 47. K.S.A. 82a-308 is hereby amended to read as follows: 82a-308. Any expenses incurred in removing such obstructions as are mentioned in K.S.A. 82a-307 and amendments thereto, or damage to private property, shall be paid out of the general fund of the respective counties but if it shall appear that the obstructions were caused by owners of adjoining property, the expenses shall be charged to the adjoining property as a special tax to be levied and collected as other special taxes and assessments. In the event that the general fund of any county shall not be sufficient to bear the cost of the operations mentioned in this section, including the maintenance of such streams or watercourses, then the board of county commissioners of such county may levy an annual tax not to exceed the limitation prescribed by K.S.A. 70-1947, upon all property

(continued)

in said the county for the purpose of creating a fund known as "stream maintenance fund" from which fund the costs and expenses of the operation herein provided for shall be paid and for the purpose of paying a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county.

Sec. 48. K.S.A. 12-1403 is hereby amended to read as follows: 12-1403. For the purpose of providing a fund to obtain land for cemetery purposes, the township trustees shall have authority to levy a tax not exceeding the limitation prescribed by K.S.A. 79-1962, in any one year upon all of the taxable tangible property in such township; to be levied and collected as other taxes for township purposes are levied and collected. The funds derived from such tax shall not be applied to any purpose other than the object of the levy.

Sec. 49. K.S.A. 12-1405 is hereby amended to read as follows: 12-1405. All cities owning and controlling municipal cemeteries, are hereby authorized to make an annual levy of a tax upon all taxable tangible property in the city and townships, owning and controlling municipal or township cemeteries are hereby authorized to make an annual levy of a tax upon all taxable tangible property in the city or township to be expended in making permanent improvements in such cemeteries and upkeep of the same and, in the case of cities, to pay a portion of the principal and interest on bonds issued by such city under the authority of K.S.A. 12-1774, and amendments thereto. The tax levies herein authorized for townships shall not exceed the limitation prescribed by K.S.A. 79-1962 and shall be in addition to all other tax levies authorized or limited by law and shall not be subject to or within any aggregate tax levy limit prescribed by K.S.A. 79-1962 or any amendments thereto.

Sec. 50. K.S.A. 19-807d is hereby amended to read as follows: 19-807d. The township board in any township which is located in a county in which is located a city having a population in excess of one hundred thousand (100,000) 100,000 is hereby authorized to contribute funds to the county for the purpose of providing sheriff's deputies in addition to those otherwise provided, for the purpose of providing additional police protection within such township and for the purpose of providing and maintaining motorized equipment and radio equipment therefor. The township board shall have power to determine the amount of such contribution and the conditions under which such contributions shall be made.

When the township board informs the sheriff that such board intends to make a contribution pursuant to this section, the sheriff and the township board shall enter into an agreement within twenty (20) 20 days thereafter, which agreement shall specify the additional police protection to be provided and the funds to be contributed. Any and all such agreements relating to contribution of funds shall be by and between the township board and the sheriff with the approval of the board of county commissioners. For the purpose of providing funds to make such contributions, the township board is hereby authorized and empowered to levy annually a tax not to exceed the limitation prescribed by K.S.A. 79-1962, upon all taxable tangible property in such township and such tax shall be in addition to all other levies authorized or limited by law and shall not be subject to, or within the aggregate tax levy limits prescribed by K.S.A. 79-1962 and acts amendatory thereto.

Sec. 51. K.S.A. 68-518c is hereby amended to read as follows: 68-518c. (a) The township board of any township located in a county not operating under the county road unit system, is hereby authorized to make an annual tax levy, in addition to all other tax levies now or otherwise authorized by law, of not to exceed five mills for road purposes in an amount which will be sufficient, when added to other revenues available for such purposes, to finance the adopted budget of expenditures for road purposes. Except as otherwise hereinafter provided, the annual tax levy made under the authority conferred by this section shall not exceed the limitation prescribed by K.S.A. 79-1962.

(b) The township board of any such township desiring to levy an annual tax for road purposes in an amount exceeding the limitation prescribed by K.S.A. 79-1962, but in an amount not exceeding eight mills, increase the authorized limit existing on the effective date of this act may adopt a resolution authorizing such levy and shall publish the same once each week for three consecutive weeks in a newspaper of general circulation in the township. If within thirty 30 days after the date of the last publication of such resolution a petition, signed by electors of the township equal in number to not less than ten percent 10% of the qualified electors of the township who voted for the office of governor at the last

general election for such office, is filed in the office of the county election officer no such increased levy shall be made without having been approved by a majority of the electors of the township voting at an election called and held thereon. All elections held under the provisions of this section shall be called and held in the manner prescribed by K.S.A. 10-120, and amendments thereto.

Such additional tax levy (c). Taxes imposed under this section shall be levied on all the taxable tangible property in the township outside of incorporated cities; and such tax levy shall not be subject to or within any aggregate tax levy limit prescribed by K.S.A. 79-1962, or acts amendatory thereof or supplemental thereto, and the moneys derived therefrom shall be used for the construction, reconstruction, improvement, repair and maintenance of township roads and culverts.

Sec. 52. K.S.A. 80-115 is hereby amended to read as follows: 80-115. The township board of any township which has a township hall, or which uses part of a township water department building or township fire department building as its township hall, is hereby authorized and empowered to levy an annual tax in an amount not to exceed the limitation prescribed by K.S.A. 79-1962, and amendments thereto, on the taxable tangible property in such township, to provide a special fund for the purpose of acquiring, repairing, equipping and maintaining such township hall; or to be used in purchasing and moving, or constructing a building and acquiring a site for, and the furnishing and equipping of any such building, or a part of any site or building in conjunction with a site or building for other township uses. No levy shall exceed a rate, which multiplied by the total assessed tangible valuation of the township will result in producing more than the amount prescribed by K.S.A. 79-1962, and amendments thereto, in any one year. Any unexpended balance remaining in such special fund at the end of any fiscal year of the township may be retained in such special fund and be expended in future years for any of the purposes herein enumerated.

Sec. 53. K.S.A. 80-119 is hereby amended to read as follows: 80-119. Whenever no-fund warrants are issued under the authority of this act the township board shall make a tax levy or levies sufficient to pay such warrants and the interest thereon. Such warrants may mature serially at such yearly dates as to be payable by not more than five (5) tax levies. All such tax levies shall be in addition to all other levies authorized or limited by law and shall not be subject to the aggregate tax levy limitation prescribed in article 19 of chapter 79 of the Kansas Statutes Annotated and amendments thereto. Such warrants shall be issued, registered, redeemed and bear interest in the manner and be in the form prescribed by K.S.A. 79-2940, or any and amendments thereto, except they shall not bear the notation required by said such section and may be issued without the approval of the state board of tax appeals.

Sec. 54. K.S.A. 80-808 is hereby amended to read as follows: 80-808. The township board of any township which maintains and operates a township library which is known as a Carnegie library is hereby authorized and empowered to issue no-fund warrants in an amount not exceeding four thousand dollars (\$4,000) \$4,000 for the purpose of providing funds for the repair and reconstruction of the Carnegie library building of such township. Whenever any township board shall issue warrants under the provisions of this section said, such board shall make a tax levy at the first tax levying period after such warrants are issued sufficient to pay the same and the interest thereon. Provided, That if the township board shall deem deems it advisable not to make all of such levy in any one year, then said such township board may make an annual tax levy at not more than the next three (3) tax levying periods occurring after the issuance of such warrants, the total of which levies shall be sufficient to pay said such warrants and the interest thereon. The warrants shall be issued, registered, redeemed and bear interest in the manner and be in the form prescribed by K.S.A. 79-2940, and amendments thereto, except that such warrants shall not bear the notation required by said section K.S.A. 79-2940, and amendments thereto, and may be issued without the approval of the state board of tax appeals, and any surplus existing after the issuance of said such warrants shall be handled in the manner prescribed by said section K.S.A. 79-2940, and amendments thereto. Such township board is hereby authorized and empowered to expend all moneys raised by no-fund warrants issued under the provisions of this section although such expenditures were not included in the budget for the year in which such warrants were issued. The tax levy herein authorized shall be in addition to all other tax levies authorized or limited by law and shall not be subject to or within the aggregate tax levy limit prescribed by K.S.A. 79-1962.

Sec. 55. K.S.A. 80-903 is hereby amended to read as follows: 80-903.

Any township issuing bonds under this act shall annually levy a tax sufficient to pay the interest thereon, and after five (5) years an amount sufficient to create a sinking fund to pay the principal at maturity; and any township purchasing or acquiring or acting as trustee for grounds for a park or parks, or cemetery or cemeteries is empowered and authorized to annually levy and collect a tax, not exceeding the limitation prescribed by K.S.A. 70-1062, in any one (1) year to provide a fund for the purpose of meeting the annual expense of such grounds, and such other improvements as the township board may deem necessary.

Sec. 56. K.S.A. 80-932 is hereby amended to read as follows: 80-932. The township board of any township is hereby authorized and empowered to levy an annual tax in an amount not to exceed the limitation prescribed by K.S.A. 70-1062, on all taxable tangible property in such townships, including such property of cities of the third class, for the purpose of providing funds to be used for the care and maintenance of cemeteries in such townships for which no provision is made by law for the levying of taxes for such care and maintenance, or said township board may expend a sum not to exceed fifty dollars (\$50) per year from the general fund of the township in lieu of said levy. The tax levy herein authorized shall be in addition to all other tax levies authorized by law and shall not be subject to the aggregate tax levy limit prescribed by K.S.A. 70-1062 or any amendments thereto.

Sec. 57. K.S.A. 80-1417 is hereby amended to read as follows: 80-1417. The governing body of any city of the third class having a population of not to exceed three hundred (300) 300, located within a township having a township hall and in a county with a population of not less than forty-five hundred (4,500) 4,500 nor more than fifty-five hundred (5,500) 5,500 is hereby authorized and empowered to enter into a contract with the township board of said the township for the joint ownership, maintenance, repair, remodeling, and equipping of said the township hall. Provided, That, but before such an agreement may be entered into, a petition signed by at least fifty percent (50%) 50% of the residents of said such city as determined by the total vote cast for secretary of state at the last preceding election, shall be submitted to the governing body of said such city requesting that such a contract be entered into. When the governing body determines that such petition is proper, they the governing body shall then adopt a resolution authorizing the city to enter into such a contract.

The township board, upon receipt of such resolution, shall meet and if they determine determined that a contract should be entered into, the board shall adopt a resolution authorizing such contract. Thereafter, the governing body of the city and the township board are authorized to enter into a contract, which contract shall provide that the township hall shall be under the joint ownership of the city and township and shall be maintained, remodeled, equipped and kept in repair jointly by said such township and city. Said The contract shall be approved by a majority of the governing body of the city and of the township board.

After said the contract has been entered into, the township board is authorized and empowered to levy an annual tax for the years 1951 and 1952 of not to exceed five (5) mills, and thereafter, an annual tax of not to exceed two (2) mills on the dollar on all of the taxable tangible property of said such cities of the third class for the purpose of providing funds to be used for the maintenance, equipping, remodeling and repair of said the township hall. Said tax levies shall be in addition to all other tax levies authorized or limited by law and shall not be subject to any aggregate tax levy limits prescribed by article 19 of chapter 79 of the General Statutes of 1949.

Sec. 58. K.S.A. 80-1503 is hereby amended to read as follows: 80-1503. (a) Townships are hereby authorized and empowered to levy a special tax not to exceed one mill on all tangible property in the township not including a corporate city in a sufficient amount to join with a municipality or township for the purposes as provided in K.S.A. 80-1501, and amendments thereto, or to pay the compensation agreed upon by contract under authority of K.S.A. 80-1502, and amendments thereto.

(b) The township board, by adopting the appropriate resolution, may levy a tax of more than one mill for the purposes authorized by subsection (a). Any resolution increasing the amount of the tax currently levied by the township board and any subsequent increase thereof shall be published once each week for two consecutive weeks in a paper of general circulation within the township. The township board may make such levy unless, within 30 days following final publication of the resolution, a protest petition signed by 10% of the qualified voters of the township is filed with the township clerk. If a sufficient petition is filed, such additional

tax shall, not be levied until approved by a majority of the voters voting at an election thereon. Such election shall be called and held in the manner provided by the general bond law. If a levy is imposed pursuant to this subsection, no other levies for the purposes authorized by subsection (a) shall be made on such property.

(c) Counties are hereby authorized and empowered to levy an annual tax of not to exceed $\frac{1}{8}$ mill on the dollar on all the taxable tangible property in such county for the purposes as provided in K.S.A. 80-1501, and amendments thereto, or to pay the compensation agreed upon by contract under authority of K.S.A. 80-1502, and amendments thereto, and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county.

Such tax levy shall be in addition to all other tax levies authorized or limited by law and shall not be subject to the aggregate tax levy limit prescribed by K.S.A. 70-1047, and amendments thereto.

Sec. 59. K.S.A. 80-1509 is hereby amended to read as follows: 80-1509. The township board shall annually provide for the levying of a tax of not to exceed .50 mills levy a tax upon the tangible taxable property in said such benefit district and within the township sufficient to pay the compensation agreed upon in the contract with the municipality. Such tax levy shall be in addition to all other tax levies authorized or limited by law and shall not be subject to any of the limitations prescribed by K.S.A. 70-1062 or acts amendatory thereof or supplemental thereto.

Sec. 60. K.S.A. 80-1537 is hereby amended to read as follows: 80-1537. Annual tax levies may be made by such township in an amount not to exceed the limitation prescribed by K.S.A. 70-1062, on all the taxable tangible property of the township, including such property of the city which is a party to such agreement. Such levy shall be in addition to all other levies authorized by law and shall be outside the aggregate levy limitations provided in K.S.A. 70-1062, and acts amendatory thereof or supplemental thereto.

Sec. 61. K.S.A. 80-1806 is hereby amended to read as follows: 80-1806. Any township or townships of the urban class in the state of Kansas is hereby authorized and empowered to make a tax levy in such amount as may be necessary in order to provide the necessary funds for the payment of the township share of registration and election expenses. Such tax levy shall be in addition to all other tax levies authorized or limited by law and the provisions of K.S.A. 70-1062 and 70-1062a, or any amendments thereto, shall not be applicable to such tax levy. All money raised by such tax levy shall be credited by the county treasurer to a special fund and the county shall be reimbursed from such fund for the registration and election expenses which it has paid on behalf of such township, but if there be an insufficient amount in such fund to pay the cost chargeable to such township, the county shall be reimbursed for the remainder from the township general fund. If the township does not make the levy authorized by this act, then the county shall be reimbursed for registration and election expenses paid on behalf of such township from the township general fund. No money raised under the tax levy authorized by this act shall be withdrawn from the county treasury by the township and if there be a balance existing therein after the payment of registration and election expenses for any year, the same shall be held in the county treasury to the credit of such township and used to pay registration and election expenses incurred in subsequent years.

Sec. 62. K.S.A. 80-1903 is hereby amended to read as follows: 80-1903. The township board of any such township shall have power to levy a tax not exceeding the limitation prescribed by K.S.A. 70-1062, and amendments thereto, upon all taxable tangible property within such township, for the purpose of paying the expense of providing rescue service and equipping, operating and maintaining such fire department or contracting with another fire department for the furnishing of rescue service or fire protection. Such tax levy shall be in addition to all other tax levies authorized or limited by law. In any county having a population of more than 150,000 and less than 250,000 the township levy herein authorized shall not exceed the limitation prescribed therefor by K.S.A. 70-1062, and amendments thereto, on all taxable tangible property of the township, for the purposes specified in this section. The tax levy shall be in addition to all other tax levies authorized or limited by law.

Sec. 63. K.S.A. 80-1909 is hereby amended to read as follows: 80-1909. In any township where a township fire department has been created under the provisions of this act, the township board shall have authority,

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subject to an election as hereinafter provided, to issue bonds for the purpose of purchasing land, constructing or purchasing buildings to be used as fire stations, constructing or purchasing fire equipment and supplies and for the payment of other necessary expenses incident thereto. Before any such bonds are issued, the question of their issuance shall be submitted to the voters of such township at a general or special election to be called by the township board by resolution and to be held under the provisions of article 1, chapter 10 of the Kansas Statutes Annotated, and the affirmative vote of a majority of the votes cast at such election shall be sufficient to authorize the issuance of such bonds.

The township board may also submit, at such election, the question whether the tax levy provided in K.S.A. 80-1903 ~~hereof, and amendments thereto~~, shall be in excess of the aggregate tax limitations provided for townships by K.S.A. 79-1962 and any other limitations provided by law two mills, or four mills for townships in counties having a population of more than 150,000 and less than 250,000, and if a majority of the votes cast at such election shall be in the affirmative, the township board shall, thereafter be authorized to make such levy without regard to such limitations. The expense of any special election called under the provisions hereof may be paid out of the proceeds of the bond issue, if such bonds shall be authorized at such election, otherwise from the general fund of the township: Provided, however, That Only a single election board shall serve in any precinct at any such special election.

Sec. 64. K.S.A. 80-1916 is hereby amended to read as follows: 80-1916. Any such township may create a township fire department to furnish fire protection within such township and such fire department shall be operated under the direction of the township board and said such board shall have power to levy an annual tax not to exceed the limitation prescribed by K.S.A. 79-1962, on all the taxable tangible property in such township, for the purpose of paying the expenses of equipping, operating and maintaining such fire department. Said tax levy shall be in addition to all other tax levies authorized or limited by law and shall not be subject to the aggregate tax levy limit prescribed by K.S.A. 79-1962, or acts amendatory thereof.

Sec. 65. K.S.A. 80-1920 is hereby amended to read as follows: 80-1920. Subject to the provisions of K.S.A. 1986 Supp. 19-270, and amendments thereto, and upon the presentation of such petition, the township board of any such township shall create a township fire department. Such township board is hereby authorized and empowered to purchase fire-fighting equipment for the use of the fire department and to provide buildings for the housing and storage of the same. For the purpose of raising funds to pay the cost of such equipment and housing facilities, the township board is hereby empowered to issue no-fund warrants in an amount not exceeding \$12,000. After the issuance of such no-fund warrants, the township board shall make a tax levy at the first tax-levying period after such warrants are issued, sufficient to pay such warrants and the interest thereon: In lieu of making only one tax levy, such board, if it deems it advisable, may make a tax levy each year for not to exceed five years in approximately equal installments for the purpose of paying the warrants and the interest thereon.

All such tax levies shall be in addition to all other levies authorized or limited by law and shall not be subject to the aggregate tax levy limitation prescribed by K.S.A. 79-1962, and amendments thereto. Such warrants shall be issued, registered, redeemed and bear interest in the manner and be in the form prescribed by K.S.A. 79-2940, and amendments thereto, except they shall not bear the notation required therein and may be issued without the approval of the board of tax appeals. Any surplus existing after the redemption of the warrants shall be handled in the manner prescribed by K.S.A. 79-2940, and amendments thereto. None of the provisions of the cash-basis and budget laws of this state shall apply to any expenditures made, the payment of which has been provided for by the issuance of such no-fund warrants.

Sec. 66. K.S.A. 80-1921 is hereby amended to read as follows: 80-1921. The township board of any such township shall have full direction and control over the operation of such township fire department and shall provide for the organization of volunteer members of such department, to be compensated at a specified rate when attending fires, and may provide special clothing and equipment for such volunteers, and may insure such volunteers against accidental death and injury in the performance of their duties, and may do all other things necessary or desirable to maintain and operate such department so as to furnish fire protection to the inhabitants of such township. Such township board may levy an annual tax of not to exceed the limitation prescribed by K.S.A. 79-1962,

and amendments thereto, on all the taxable tangible property in such township for the purpose of paying the expenses of equipping, operating and maintaining such fire department. Any tax levy authorized by this section shall be in addition to all other tax levies authorized or limited by law and shall not be subject to the aggregate tax levy limit prescribed by K.S.A. 79-1962, and amendments thereto, and shall be in addition to the tax levy made to pay for no-fund warrants issued pursuant to K.S.A. 80-1920, and amendments thereto. Except as otherwise specifically provided in this act, the provisions of K.S.A. 80-1906 and 80-1907, and amendments thereto, shall apply to townships adopting the provisions of this act.

In addition to the tax levy herein authorized, the township board of Kickapoo, Tonganoxie, Easton, Fairmount, Sherman and Delaware townships located in Leavenworth county may levy an annual tax of not to exceed two mills on all the taxable tangible property in such township for the purpose of purchasing additional equipment for such fire department. If a petition in opposition to the tax levy authorized herein, signed by not less than 5% of the qualified electors of such township is filed with the township board of such township, within 40 days after the effective date of this act, the tax levy shall not be made unless first approved as a question submitted at the next general election or at a special election called for the purpose of submitting the question. If such a petition is filed, the township board may cause to be placed on the ballot at the next general election the question of whether such tax shall be levied. If a majority of the votes cast and counted at such election are in favor of the resolution, such governing body may levy the tax authorized herein. Upon this act taking effect it shall be published once each week for two consecutive weeks in a newspaper having general circulation in the township.

Sec. 67. K.S.A. 80-1924 is hereby amended to read as follows: 80-1924. The governing body of the benefit district shall annually provide for the levying of a tax of not to exceed one-half (1/2) mill upon the taxable tangible property in such benefit district and within the township sufficient to pay the compensation agreed upon in the contract with the township maintaining the fire department. Such tax levy shall be in addition to all other tax levies authorized or limited by law and shall not be subject to the aggregate tax levy limitation prescribed by K.S.A. 79-1962 or acts amendatory thereof or supplemental thereto.

Sec. 68. K.S.A. 80-2006 is hereby amended to read as follows: 80-2006. (a) Whenever authorized by an election as herein provided, the costs and expenses of constructing such main, intercepting and outfall sewers and appurtenances, with or without sewage-disposal plant, as above provided, together with the cost of acquiring land, engineering, appraisers, legal and other incidental expense, excepting only such part of the cost as may be borne by grant from the federal government, shall be assessed against the lots and pieces of ground contained within the sewage district, and shall be levied and collected as one tax, in addition to the other taxes and assessments, and shall be certified by the governing body of such sewage district to the county clerk, and be placed by him or her such clerk upon the tax roll for collection, subject to the same penalties, entitled to the same rebates, and collected in the same manner as other taxes: Provided, That The governing body may, in its discretion, provide for the payment of the cost thereof by installments instead of levying the entire tax or special assessment for such cost at one time; and for such installments, they may issue bonds of the sewage district, which bonds may mature serially or otherwise during a period of not more than twenty-five 25 years from the date of issuance, and, except as herein provided, shall be subject to all of the provisions of article 1, chapter 10, of the Kansas Statutes Annotated. Any bonds issued for such purposes shall be in addition to and may exceed the limits of bonds for any other purposes as provided by law.

(b) That If the county planning board and the board of county commissioners of any county in which a township sewage district has been created pursuant to the act of which this section is amendatory, each shall declare by resolution that a main, intercepting, or outfall sewer system or systems of such district, the plans and specifications of which have been finally approved, as provided in K.S.A. 80-2004, and amendments thereto, to be of public utility and necessary for the growth and needs of said county and necessary for the protection of the public health, the bonds issued under the authority of subsection (a) of this section shall be, in addition to being obligations of the township sewage district, general obligations of the county. In case of default in the payment of such bonds or the interest thereon by the sewage district, the board of county commissioners of the county in which such sewage district is located shall levy a tax on the tangible property in such county sufficient to pay such bonds

and interest; which tax levy shall be in addition to all other tax levies authorized or limited by law and shall not be subject to or within the aggregate tax levy limit prescribed by K.S.A. 79-1947 or acts amendatory thereof or supplemental thereto.

No statute limiting the amount of bonded indebtedness of any county shall apply to any bonds issued under the authority of this section and such bonds shall not be considered in applying any statute limiting bonded indebtedness.

Sec. 69. K.S.A. 80-2021 is hereby amended to read as follows: 80-2021. The governing body of such sewage district shall have authority to and shall levy an annual tax which shall not exceed ten mills upon the dollar of assessed valuation of all real property upon taxable tangible property within such sewage district, for the purpose of paying the expense of operation and maintenance of the sewage system within such district; and may use the proceeds of such tax for the maintenance of all sewers in such district, including lateral sewers, however constructed, for the operation of sewage disposal plant, and for the payment to any adjoining city or township, with which such sewage district may have contracted for the disposal of sewage, of the contract price therefor, and for all other expense incident to the operation and maintenance of such sewage system.

Whenever a sewage district has made tax levies as authorized by this act and has accumulated a fund for the operation and maintenance of the sewage system and has contracted with an adjacent city or township for the disposal of sewage and other expenses incidental to the operation and maintenance of such sewage system and when such district has accumulated unexpended funds which are no longer necessary for the operation and maintenance of such system, the governing board of the sewage district may transfer the whole or any portion of such accumulated and unexpended funds to the township road fund or the fire department fund or to the general fund of the township in which the sewage district was established. All levies of taxes authorized in this act shall be in addition to all other levies authorized or limited by law, and the provisions of K.S.A. 79-1962, and any other limitations provided for township tax levies, shall not be applicable thereto.

Sec. 70. K.S.A. 80-2201 is hereby amended to read as follows: 80-2201. The township board of any township, having a population of more than seven thousand five hundred (7,500) 7,500 and located in a county adjoining two cities either within or without the state each of which has a population in excess of one hundred twenty thousand (120,000) 120,000, if by resolution they deem the township board deems it necessary to protect the public health and welfare of the inhabitants of such township, may acquire land by lease, purchase, or under the provisions of K.S.A. 26-501 to 26-516, inclusive, and amendments thereto, by condemnation, within or without such township, to be used for the disposal of trash and garbage collected from the inhabitants of such township. For the purpose of acquiring such land and maintenance thereof, a tax levy in an amount not to exceed the limitation prescribed by K.S.A. 79-1962, on all taxable tangible property may be made for the first year, and thereafter a levy not to exceed the limitation prescribed therefor by K.S.A. 79-1962, on all taxable tangible property may be made annually, which said levies and each of them shall be in addition to and outside of any other limit or aggregate limit fixed by law for such township. The funds derived from such levies shall be placed in a fund known as the "garbage and trash fund" and be used only for the purpose of this act the garbage and trash fund.

Sec. 71. K.S.A. 80-2204 is hereby amended to read as follows: 80-2204. Whenever the township board of any township located in a county having a population of more than fifty-five thousand (55,000) 55,000 and less than one hundred thousand (100,000) 100,000 finds and determines by resolution that it is necessary to acquire a site or sites for the disposal of garbage, rubbish and trash within or without the township, it the township board may acquire such site or sites by gift, purchase or condemnation and may construct necessary facilities thereon and purchase necessary equipment for the disposal of such garbage, rubbish and trash. In the event the township board of any such township finds that it is necessary to acquire such site or sites by condemnation the governing body of the county shall proceed under the provisions of chapter 26 of the Kansas Statutes Annotated, and all acts amendatory thereof and supplemental thereto, or in substitution thereof. Whenever any such township shall so condemn such a site or sites, such township shall acquire a fee simple title thereto.

In order to pay for such site or sites and the construction of all necessary facilities and equipment to be used in the disposal of garbage, rubbish and trash, the township board of such township is authorized to issue general obligation bonds of the township in the manner provided by the general bond law. Whenever such a site has been acquired, the township board may pay the cost of the operation and maintenance of the same from the general fund of the township or it may levy a special tax therefor at a rate not to exceed the limitation prescribed by K.S.A. 79-1962, on all taxable tangible property of the township. Any two (2) or more of such townships may join in the acquisition of a site or sites for the disposal of garbage, rubbish and trash and the operation and maintenance of said such sites as heretofore provided in this section; and the township boards of such townships, are hereby authorized and empowered to enter into agreements for such purposes.

New Sec. 72. In 1999, and in each year thereafter, all existing statutory fund mill levy rate and aggregate levy rate limitations on taxing subdivisions are hereby suspended.

Sec. 73. K.S.A. 1998 Supp. 79-201a is hereby amended to read as follows: 79-201a. The following described property, to the extent herein specified, shall be exempt from all property or ad valorem taxes levied under the laws of the state of Kansas:

First. All property belonging exclusively to the United States, except property which congress has expressly declared to be subject to state and local taxation.

Second. All property used exclusively by the state or any municipality or political subdivision of the state. All property owned, being acquired pursuant to a lease-purchase agreement or operated by the state or any municipality or political subdivision of the state, including property which is vacant or lying dormant, which is used or is to be used for any governmental or proprietary function and for which bonds may be issued or taxes levied to finance the same, shall be considered to be used exclusively by the state, municipality or political subdivision for the purposes of this section. The lease by a municipality or political subdivision of the state of any real property owned or being acquired pursuant to a lease-purchase agreement for the purpose of providing office space necessary for the performance of medical services by a person licensed to practice medicine and surgery or osteopathic medicine by the board of healing arts pursuant to K.S.A. 65-2801 et seq., and amendments thereto, dentistry services by a person licensed by the Kansas dental board pursuant to K.S.A. 65-1401 et seq., and amendments thereto, optometry services by a person licensed by the board of examiners in optometry pursuant to K.S.A. 65-1501 et seq., and amendments thereto, or K.S.A. 74-1501 et seq., and amendments thereto, podiatry services by a person licensed by the board of healing arts pursuant to K.S.A. 65-2001 et seq., and amendments thereto, or the practice of psychology by a person licensed by the behavioral sciences regulatory board pursuant to K.S.A. 74-5301 et seq., and amendments thereto, shall be construed to be a governmental function, and such property actually and regularly used for such purpose shall be deemed to be used exclusively for the purposes of this paragraph. The lease by a municipality or political subdivision of the state of any real property, or portion thereof, owned or being acquired pursuant to a lease-purchase agreement to any entity for the exclusive use by it for an exempt purpose, including the purpose of displaying or exhibiting personal property by a museum or historical society, if no portion of the lease payments include compensation for return on the investment in such leased property shall be deemed to be used exclusively for the purposes of this paragraph. All property leased, other than property being acquired pursuant to a lease-purchase agreement, to the state or any municipality or political subdivision of the state by any private entity shall not be considered to be used exclusively by the state or any municipality or political subdivision of the state for the purposes of this section except that the provisions of this sentence shall not apply to any such property subject to lease on the effective date of this act until the term of such lease expires but property taxes levied upon any such property prior to tax year 1989, shall not be abated or refunded. Any property constructed or purchased with the proceeds of industrial revenue bonds issued prior to July 1, 1963, as authorized by K.S.A. 12-1740 to 12-1749, or purchased with proceeds of improvement district bonds issued prior to July 1, 1963, as authorized by K.S.A. 19-2776, or with proceeds of bonds issued prior to July 1, 1963, as authorized by K.S.A. 19-3815a and 19-3815b, or any property improved, purchased, constructed, reconstructed or repaired with the proceeds of revenue bonds issued prior to July 1, 1963, as authorized by

(continued)

K.S.A. 13-1238 to 13-1245, inclusive, or any property improved, re-improved, reconstructed or repaired with the proceeds of revenue bonds issued after July 1, 1963, under the authority of K.S.A. 13-1238 to 13-1245, inclusive, which had previously been improved, reconstructed or repaired with the proceeds of revenue bonds issued under such act on or before July 1, 1963, shall be exempt from taxation for so long as any of the revenue bonds issued to finance such construction, reconstruction, improvement, repair or purchase shall be outstanding and unpaid. Any property constructed or purchased with the proceeds of any revenue bonds authorized by K.S.A. 13-1238 to 13-1245, inclusive, 19-2776, 19-3815a and 19-3815b, and amendments thereto, issued on or after July 1, 1963, shall be exempt from taxation only for a period of 10 calendar years after the calendar year in which the bonds were issued. Any property, all or any portion of which is constructed or purchased with the proceeds of revenue bonds authorized by K.S.A. 12-1740 to 12-1749, inclusive, and amendments thereto, issued on or after July 1, 1963 and prior to July 1, 1981, shall be exempt from taxation only for a period of 10 calendar years after the calendar year in which the bonds were issued. Except as hereinafter provided, any property constructed or purchased wholly with the proceeds of revenue bonds issued on or after July 1, 1981, under the authority of K.S.A. 12-1740 to 12-1749, inclusive, and amendments thereto, shall be exempt from taxation only for a period of 10 calendar years after the calendar year in which the bonds were issued. Except as hereinafter provided, any property constructed or purchased in part with the proceeds of revenue bonds issued on or after July 1, 1981, under the authority of K.S.A. 12-1740 to 12-1749, inclusive, and amendments thereto, shall be exempt from taxation to the extent of the value of that portion of the property financed by the revenue bonds and only for a period of 10 calendar years after the calendar year in which the bonds were issued. The exemption of that portion of the property constructed or purchased with the proceeds of revenue bonds shall terminate upon the failure to pay all taxes levied on that portion of the property which is not exempt and the entire property shall be subject to sale in the manner prescribed by K.S.A. 79-2301 *et seq.*, and amendments thereto. Property constructed or purchased in whole or in part with the proceeds of revenue bonds issued on or after January 1, 1995, under the authority of K.S.A. 12-1740 to 12-1749, inclusive, and amendments thereto, and used in any retail enterprise identified under the standard industrial classification codes, major groups 52 through 59, inclusive, except facilities used exclusively to house the headquarters or back office operations of such retail enterprises identified thereunder, shall not be exempt from taxation. For the purposes of the preceding provision "standard industrial classification code" means a standard industrial classification code published in the Standard Industrial Classification manual, 1987, as prepared by the statistical policy division of the office of management and budget of the office of the president of the United States. "Headquarters or back office operations" means a facility from which the enterprise is provided direction, management, administrative services, or distribution or warehousing functions in support of transactions made by the enterprise. Property purchased, constructed, reconstructed, equipped, maintained or repaired with the proceeds of industrial revenue bonds issued under the authority of K.S.A. 12-1740 *et seq.*, and amendments thereto, which is located in a redevelopment project area established under the authority of K.S.A. 12-1770 *et seq.* shall not be exempt from taxation. Property purchased, acquired, constructed, reconstructed, improved, equipped, furnished, repaired, enlarged or remodeled with all or any part of the proceeds of revenue bonds issued under authority of K.S.A. 12-1740 to 12-1749a, inclusive, and amendments thereto for any poultry confinement facility on agricultural land which is owned, acquired, obtained or leased by a corporation, as such terms are defined by K.S.A. 17-5903 and amendments thereto, shall not be exempt from such taxation. Property purchased, acquired, constructed, reconstructed, improved, equipped, furnished, repaired, enlarged or remodeled with all or any part of the proceeds of revenue bonds issued under the authority of K.S.A. 12-1740 to 12-1749a, inclusive, and amendments thereto, for a rabbit confinement facility on agricultural land which is owned, acquired, obtained or leased by a corporation, as such terms are defined by K.S.A. 17-5903 and amendments thereto, shall not be exempt from such taxation.

Third. All works, machinery and fixtures used exclusively by any rural water district or township water district for conveying or production of potable water in such rural water district or township water district, and all works, machinery and fixtures used exclusively by any entity which performed the functions of a rural water district on and after January 1,

1990, and the works, machinery and equipment of which were exempted hereunder on March 13, 1995.

Fourth. All fire engines and other implements used for the extinguishment of fires, with the buildings used exclusively for the safekeeping thereof, and for the meeting of fire companies, whether belonging to any rural fire district, township fire district, town, city or village, or, to any fire company organized therein or therefor.

Fifth. All property, real and personal, owned by county fair associations organized and operating under the provisions of K.S.A. 2-125 *et seq.* and amendments thereto.

Sixth. Property acquired and held by any municipality under the municipal housing law (K.S.A. 17-2337 *et seq.*) and amendments thereto, except that such exemption shall not apply to any portion of the project used by a nondwelling facility for profit making enterprise.

Seventh. All property of a municipality, acquired or held under and for the purposes of the urban renewal law (K.S.A. 17-4742 *et seq.*) and amendments thereto except that such tax exemption shall terminate when the municipality sells, leases or otherwise disposes of such property in an urban renewal area to a purchaser or lessee which is not a public body entitled to tax exemption with respect to such property.

Eighth. All property acquired and held by the Kansas armory board for armory purposes under the provisions of K.S.A. 48-317, and amendments thereto.

Ninth. All property acquired and used by the Kansas turnpike authority under the authority of K.S.A. 68-2001 *et seq.*, and amendments thereto, K.S.A. 68-2030 *et seq.*, and amendments thereto, K.S.A. 68-2051 *et seq.*, and amendments thereto, and K.S.A. 68-2070 *et seq.*, and amendments thereto.

Tenth. All property acquired and used for state park purposes by the Kansas department of wildlife and parks.

Eleventh. The state office building constructed under authority of K.S.A. 75-3607 *et seq.*, and amendments thereto, and the site upon which such building is located.

Twelfth. All buildings erected under the authority of K.S.A. 76-6a01 *et seq.*, and amendments thereto, and all other student union buildings and student dormitories erected upon the campus of any institution mentioned in K.S.A. 76-6a01, and amendments thereto, by any other non-profit corporation.

Thirteenth. All buildings, as the same is defined in subsection (c) of K.S.A. 76-6a13, and amendments thereto, which are erected, constructed or acquired under the authority of K.S.A. 76-6a13 *et seq.*, and amendments thereto, and building sites acquired therefor.

Fourteenth. All that portion of the waterworks plant and system of the city of Kansas City, Missouri, now or hereafter located within the territory of the state of Kansas pursuant to the compact and agreement adopted by chapter 304 of the 1921 Session Laws of the state of Kansas. [See K.S.A. 79-205].

Fifteenth. All property, real and personal, owned by a groundwater management district organized and operating pursuant to K.S.A. 82a-1020, and amendments thereto.

Sixteenth. All property, real and personal, owned by the joint water district organized and operating pursuant to K.S.A. 80-1616 *et seq.*, and amendments thereto.

Seventeenth. All property, including interests less than fee ownership, acquired for the state of Kansas by the secretary of transportation or a predecessor in interest which is used in the administration, construction, maintenance or operation of the state system of highways, regardless of how or when acquired.

Eighteenth. Any building used primarily as an industrial training center for academic or vocational education programs designed for and operated under contract with private industry, and located upon a site owned, leased or being acquired by or for an area vocational school, an area vocational-technical school, a technical college, or a community college, as defined by K.S.A. 72-4412, and amendments thereto, and the site upon which any such building is located.

Nineteenth. For all taxable years commencing after December 31, 1997, all buildings of an area vocational school, an area vocational-technical school, a technical college or a community college, as defined by K.S.A. 72-4412, and amendments thereto, which are owned and operated by any such school or college as a student union or dormitory, and the site upon which any such building is located.

Except as otherwise specifically provided, the provisions of this section shall apply to all taxable years commencing after December 31, 1997 1998.

Sec. 74. K.S.A. 1998 Supp. 79-201b is hereby amended to read as follows: 79-201b. The following described property, to the extent herein specified, shall be and is hereby exempt from all property or ad valorem taxes levied under the laws of the state of Kansas:

First. All real property, and tangible personal property, actually and regularly used exclusively for hospital purposes by a hospital as the same is defined by K.S.A. 65-425, and amendments thereto, or a psychiatric hospital as the same was defined by K.S.A. 59-2902, and amendments thereto, as in effect on January 1, 1976, which hospital or psychiatric hospital is operated by a corporation organized not for profit under the laws of the state of Kansas or by a corporation organized not for profit under the laws of another state and duly admitted to engage in business in this state as a foreign, not-for-profit corporation, or a public hospital authority; and all intangible property including moneys, notes and other evidences of debt, and the income therefrom, belonging exclusively to such a corporation and used exclusively for hospital, psychiatric hospital or public hospital authority purposes. This exemption shall not be deemed inapplicable to property which would otherwise be exempt pursuant to this paragraph because any such hospital, psychiatric hospital or public hospital authority: (a) Uses such property for a nonexempt purpose which is minimal in scope and insubstantial in nature if such use is incidental to the exempt purpose enumerated in this paragraph; or (b) is reimbursed for the actual expense of using such property for the exempt purposes enumerated in this paragraph or paragraph second of K.S.A. 79-201, and amendments thereto; or (c) permits the use of such property for the exempt purposes enumerated in this paragraph or paragraph second of K.S.A. 79-201, and amendments thereto, by more than one agency or organization for one or more of such purposes.

Second. All real property, and tangible personal property, actually and regularly used exclusively for adult care home purposes by an adult care home as the same is defined by K.S.A. 39-923, and amendments thereto, which is operated by a corporation organized not for profit under the laws of the state of Kansas or by a corporation organized not for profit under the laws of another state and duly admitted to engage in business in this state as a foreign, not-for-profit corporation, charges to residents for services of which produce an amount which in the aggregate is less than the actual cost of operation of the home or the services of which are provided to residents at the lowest feasible cost, taking into consideration such items as reasonable depreciation, interest on indebtedness, acquisition costs, interest and other expenses of financing acquisition costs, lease expenses and costs of services provided by a parent corporation at its costs; and contributions to which are deductible under the Kansas income tax act; and all intangible property including moneys, notes and other evidences of debt, and the income therefrom, belonging exclusively to such corporation and used exclusively for adult care home purposes. *For purposes of this paragraph and for all taxable years commencing after December 31, 1976, an adult care home which uses its property in a manner which is consistent with the federal internal revenue service ruling 72-124 issued pursuant to section 501(c)(3) of the federal internal revenue code, shall be deemed to be operating at the lowest feasible cost.* The fact that real property or real or tangible personal property may be leased from a not-for-profit corporation, which is exempt from federal income taxation pursuant to section 501(c)(3) of the internal revenue code of 1986, and amendments thereto, and which is the parent corporation to the not-for-profit operator of an adult care home, shall not be grounds to deny exemption or deny that such property is actually and regularly used exclusively for adult care home purposes by an adult care home, nor shall the terms of any such lease be grounds for any such denial. *For all taxable years commencing after December 31, 1995, such property shall be deemed to be used exclusively for adult care home purposes when used as a not-for-profit day care center for children which is licensed pursuant to K.S.A. 65-501 et seq., and amendments thereto.*

Third. All real property, and tangible personal property, actually and regularly used exclusively for private children's home purposes by a private children's home as the same is defined by K.S.A. 75-3329, and amendments thereto, which is operated by a corporation organized not for profit under the laws of the state of Kansas or by a corporation organized not for profit under the laws of another state and duly admitted to engage in business in this state as a foreign, not-for-profit corporation, charges to residents for services of which produce an amount which in the aggregate is less than the actual cost of operation of the home or the services of which are provided to residents at the lowest feasible cost, taking into consideration such items as reasonable depreciation and interest on indebtedness, and contributions to which are deductible under

the Kansas income tax act; and all intangible property including moneys, notes and other evidences of debt, and the income therefrom, belonging exclusively to such a corporation and used exclusively for children's home purposes.

Fourth. All real property and tangible personal property, actually and regularly used exclusively for housing for elderly and handicapped persons having a limited or lower income, or used exclusively for cooperative housing for persons having a limited or low income, assistance for the financing of which was received under 12 U.S.C.A. 1701 et seq., or under 42 U.S.C.A. 1437 et seq., which is operated by a corporation organized not for profit under the laws of the state of Kansas, or by a corporation organized not for profit under the laws of another state and duly admitted to engage in business in this state as a foreign, not-for-profit corporation; and all intangible property including moneys, notes and other evidences of debt, and the income therefrom, belonging exclusively to such a corporation and used exclusively for the purposes of such housing. For the purposes of this subsection, cooperative housing shall mean those not-for-profit cooperative housing projects operating pursuant to sections 236 or 221(d)(3), or both, of the national housing act and which have been approved as a cooperative housing project pursuant to applicable federal housing administration and U.S. Department of Housing and Urban Development statutes, and rules and regulations, during such time as the use of such properties are restricted pursuant to such act, statutes or rules and regulations.

Fifth. All real property and tangible personal property, actually and regularly used exclusively for housing for elderly persons, which is operated by a corporation organized not for profit under the laws of the state of Kansas or by a corporation organized not for profit under the laws of another state and duly admitted to engage in business in this state as a foreign, not-for-profit corporation, in which charges to residents produce an amount which in the aggregate is less than the actual cost of operation of the housing facility or the services of which are provided to residents at the lowest feasible cost, taking into consideration such items as reasonable depreciation and interest on indebtedness and contributions to which are deductible under the Kansas income tax act; and all intangible property including moneys, notes and other evidences of debt, and the income therefrom, belonging exclusively to such corporation and used exclusively for the purpose of such housing. *For purposes of this paragraph and for all taxable years commencing after December 31, 1976, an adult care home which uses its property in a manner which is consistent with the federal internal revenue service ruling 72-124 issued pursuant to section 501(c)(3) of the federal internal revenue code, shall be deemed to be operating at the lowest feasible cost. For all taxable years commencing after December 31, 1995, such property shall be deemed to be used exclusively for housing for elderly persons purposes when used as a not-for-profit day care center for children which is licensed pursuant to K.S.A. 65-501 et seq., and amendments thereto.*

Sixth. All real property and tangible personal property actually and regularly used exclusively for the purpose of group housing of mentally ill or retarded and other handicapped persons which is operated by a corporation organized not for profit under the laws of the state of Kansas or by a corporation organized not for profit under the laws of another state and duly admitted to engage in business in this state as a foreign, not-for-profit corporation, in which charges to residents produce an amount which in the aggregate is less than the actual cost of operation of the housing facility or the services of which are provided to residents at the lowest feasible cost, taking into consideration such items as reasonable depreciation and interest on indebtedness and contributions to which are deductible under the Kansas income tax act, and which is licensed as a facility for the housing of mentally ill or retarded and other handicapped persons under the provisions of K.S.A. 75-3307b, and amendments thereto, or as a rooming or boarding house used as a facility for the housing of mentally retarded and other handicapped persons which is licensed as a lodging establishment under the provisions of K.S.A. 36-501 et seq., and amendments thereto.

The provisions of this section, *except as otherwise specifically provided*, shall apply to all taxable years commencing after December 31, 1995 1998.

Sec. 75. From and after April 1, 2000, K.S.A. 1998 Supp. 79-3606, as amended by section 6 of this act, is hereby amended to read as follows: 79-3606. The following shall be exempt from the tax imposed by this act:

(continued)

(a) All sales of motor-vehicle fuel or other articles upon which a sales or excise tax has been paid, not subject to refund, under the laws of this state except cigarettes as defined by K.S.A. 79-3301 and amendments thereto, cereal malt beverages and malt products as defined by K.S.A. 79-3817 and amendments thereto, including wort, liquid malt, malt syrup and malt extract, which is not subject to taxation under the provisions of K.S.A. 79-41a02 and amendments thereto, motor vehicles taxed pursuant to K.S.A. 79-5117, and amendments thereto, tires taxed pursuant to K.S.A. 1998 Supp. 65-3424d, and amendments thereto, and drycleaning and laundry services taxed pursuant to K.S.A. 1998 Supp. 65-34,150, and amendments thereto;

(b) all sales of tangible personal property or service, including the renting and leasing of tangible personal property, purchased directly by the state of Kansas, a political subdivision thereof, other than a school or educational institution, or purchased by a public or private nonprofit hospital or public hospital authority or nonprofit blood, tissue or organ bank and used exclusively for state, political subdivision, hospital or public hospital authority or nonprofit blood, tissue or organ bank purposes, except when: (1) Such state, hospital or public hospital authority is engaged or proposes to engage in any business specifically taxable under the provisions of this act and such items of tangible personal property or service are used or proposed to be used in such business, or (2) such political subdivision is engaged or proposes to engage in the business of furnishing gas, water, electricity or heat to others and such items of personal property or service are used or proposed to be used in such business;

(c) all sales of tangible personal property or services, including the renting and leasing of tangible personal property, purchased directly by a public or private elementary or secondary school or public or private nonprofit educational institution and used primarily by such school or institution for nonsectarian programs and activities provided or sponsored by such school or institution or in the erection, repair or enlargement of buildings to be used for such purposes. The exemption herein provided shall not apply to erection, construction, repair, enlargement or equipment of buildings used primarily for human habitation;

(d) all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any public or private nonprofit hospital or public hospital authority, public or private elementary or secondary school or a public or private nonprofit educational institution, which would be exempt from taxation under the provisions of this act if purchased directly by such hospital or public hospital authority, school or educational institution; and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any political subdivision of the state, the total cost of which is paid from funds of such political subdivision and which would be exempt from taxation under the provisions of this act if purchased directly by such political subdivision. Nothing in this subsection or in the provisions of K.S.A. 12-3418 and amendments thereto, shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any political subdivision of the state. As used in this subsection, K.S.A. 12-3418 and 79-3640, and amendments thereto, "funds of a political subdivision" shall mean general tax revenues, the proceeds of any bonds and gifts or grants-in-aid. Gifts shall not mean funds used for the purpose of constructing, equipping, reconstructing, repairing, enlarging, furnishing or remodeling facilities which are to be leased to the donor. When any political subdivision of the state, public or private nonprofit hospital or public hospital authority, public or private elementary or secondary school or public or private nonprofit educational institution shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the political subdivision, hospital or public hospital authority, school or educational institution concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. As an alternative to the foregoing procedure, any such contracting entity may apply to the

secretary of revenue for agent status for the sole purpose of issuing and furnishing project exemption certificates to contractors pursuant to rules and regulations adopted by the secretary establishing conditions and standards for the granting and maintaining of such status. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials which will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, the political subdivision, hospital or public hospital authority, school or educational institution concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in subsection (g) of K.S.A. 79-3615, and amendments thereto;

(e) all sales of tangible personal property or services purchased by a contractor for the erection, repair or enlargement of buildings or other projects for the government of the United States, its agencies or instrumentalities, which would be exempt from taxation if purchased directly by the government of the United States, its agencies or instrumentalities. When the government of the United States, its agencies or instrumentalities shall contract for the erection, repair, or enlargement of any building or other project, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the government of the United States, its agencies or instrumentalities concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. As an alternative to the foregoing procedure, any such contracting entity may apply to the secretary of revenue for agent status for the sole purpose of issuing and furnishing project exemption certificates to contractors pursuant to rules and regulations adopted by the secretary establishing conditions and standards for the granting and maintaining of such status. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in subsection (g) of K.S.A. 79-3615 and amendments thereto;

(f) tangible personal property purchased by a railroad or public utility for consumption or movement directly and immediately in interstate commerce;

(g) sales of aircraft including remanufactured and modified aircraft, sales of aircraft repair, modification and replacement parts and sales of services employed in the remanufacture, modification and repair of aircraft sold to persons using directly or through an authorized agent such aircraft and aircraft repair, modification and replacement parts as certified or licensed carriers of persons or property in interstate or foreign commerce under authority of the laws of the United States or any foreign government or sold to any foreign government or agency or instrumentality of such foreign government and all sales of aircraft, aircraft parts, replacement parts and services employed in the remanufacture, modification and repair of aircraft for use outside of the United States;

(h) all rentals of nonsectarian textbooks by public or private elementary or secondary schools;

(i) the lease or rental of all films, records, tapes, or any type of sound or picture transcriptions used by motion picture exhibitors;

(j) meals served without charge or food used in the preparation of

such meals to employees of any restaurant, eating house, dining car, hotel, drugstore or other place where meals or drinks are regularly sold to the public if such employees' duties are related to the furnishing or sale of such meals or drinks;

(k) any motor vehicle, semitrailer or pole trailer, as such terms are defined by K.S.A. 8-126 and amendments thereto, or aircraft sold and delivered in this state to a bona fide resident of another state, which motor vehicle, semitrailer, pole trailer or aircraft is not to be registered or based in this state and which vehicle, semitrailer, pole trailer or aircraft will not remain in this state more than 10 days;

(l) all isolated or occasional sales of tangible personal property, services, substances or things, except isolated or occasional sale of motor vehicles specifically taxed under the provisions of subsection (o) of K.S.A. 79-3603 and amendments thereto;

(m) all sales of tangible personal property which become an ingredient or component part of tangible personal property or services produced, manufactured or compounded for ultimate sale at retail within or without the state of Kansas; and any such producer, manufacturer or compounder may obtain from the director of taxation and furnish to the supplier an exemption certificate number for tangible personal property for use as an ingredient or component part of the property or services produced, manufactured or compounded;

(n) all sales of tangible personal property which is consumed in the production, manufacture, processing, mining, drilling, refining or compounding of tangible personal property, the treating of by-products or wastes derived from any such production process, the providing of services or the irrigation of crops for ultimate sale at retail within or without the state of Kansas; and any purchaser of such property may obtain from the director of taxation and furnish to the supplier an exemption certificate number for tangible personal property for consumption in such production, manufacture, processing, mining, drilling, refining, compounding, treating, irrigation and in providing such services;

(o) all sales of animals, fowl and aquatic plants and animals, the primary purpose of which is use in agriculture or aquaculture, as defined in K.S.A. 47-1901, and amendments thereto, the production of food for human consumption, the production of animal, dairy, poultry or aquatic plant and animal products, fiber or fur, or the production of offspring for use for any such purpose or purposes;

(p) all sales of drugs, as defined by K.S.A. 65-1626 and amendments thereto, dispensed pursuant to a prescription order, as defined by K.S.A. 65-1626 and amendments thereto, by a licensed practitioner or a mid-level practitioner as defined by K.S.A. 65-1626, and amendments thereto;

(q) all sales of insulin dispensed by a person licensed by the state board of pharmacy to a person for treatment of diabetes at the direction of a person licensed to practice medicine by the board of healing arts;

(r) all sales of prosthetic and orthopedic appliances prescribed in writing by a person licensed to practice the healing arts, dentistry or optometry. For the purposes of this subsection, the term prosthetic and orthopedic appliances means any apparatus, instrument, device, or equipment used to replace or substitute for any missing part of the body; used to alleviate the malfunction of any part of the body; or used to assist any disabled person in leading a normal life by facilitating such person's mobility; such term shall include accessories attached or to be attached to motor vehicles, but such term shall not include motor vehicles or personal property which when installed becomes a fixture to real property;

(s) all sales of tangible personal property or services purchased directly by a groundwater management district organized or operating under the authority of K.S.A. 82a-1020 *et seq.* and amendments thereto, which property or services are used in the operation or maintenance of the district;

(t) all sales of farm machinery and equipment or aquaculture machinery and equipment, repair and replacement parts therefor and services performed in the repair and maintenance of such machinery and equipment. For the purposes of this subsection the term "farm machinery and equipment or aquaculture machinery and equipment" shall include machinery and equipment used in the operation of Christmas tree farming but shall not include any passenger vehicle, truck, truck tractor, trailer, semitrailer or pole trailer, other than a farm trailer, as such terms are defined by K.S.A. 8-126 and amendments thereto. Each purchaser of farm machinery and equipment or aquaculture machinery and equipment exempted herein must certify in writing on the copy of the invoice or sales ticket to be retained by the seller that the farm machinery and equipment or aquaculture machinery and equipment purchased will be used only in farming, ranching or aquaculture production. Farming or

ranching shall include the operation of a feedlot and farm and ranch work for hire and the operation of a nursery;

(u) all leases or rentals of tangible personal property used as a dwelling if such tangible personal property is leased or rented for a period of more than 28 consecutive days;

(v) all sales of food products to any contractor for use in preparing meals for delivery to homebound elderly persons over 60 years of age and to homebound disabled persons or to be served at a group-sitting at a location outside of the home to otherwise homebound elderly persons over 60 years of age and to otherwise homebound disabled persons, as all or part of any food service project funded in whole or in part by government or as part of a private nonprofit food service project available to all such elderly or disabled persons residing within an area of service designated by the private nonprofit organization, and all sales of food products for use in preparing meals for consumption by indigent or homeless individuals whether or not such meals are consumed at a place designated for such purpose;

(w) all sales of natural gas, electricity, heat and water delivered through mains, lines or pipes: (1) To residential premises for noncommercial use by the occupant of such premises; (2) for agricultural use and also, for such use, all sales of propane gas; (3) for use in the severing of oil; and (4) to any property which is exempt from property taxation pursuant to K.S.A. 79-201b *Second* through *Sixth*. As used in this paragraph, "severing" shall have the meaning ascribed thereto by subsection (k) of K.S.A. 79-4216, and amendments thereto;

(x) all sales of propane gas, LP-gas, coal, wood and other fuel sources for the production of heat or lighting for noncommercial use of an occupant of residential premises;

(y) all sales of materials and services used in the repairing, servicing, altering, maintaining, manufacturing, remanufacturing, or modification of railroad rolling stock for use in interstate or foreign commerce under authority of the laws of the United States;

(z) all sales of tangible personal property and services purchased directly by a port authority or by a contractor therefor as provided by the provisions of K.S.A. 12-3418 and amendments thereto;

(aa) all sales of materials and services applied to equipment which is transported into the state from without the state for repair, service, alteration, maintenance, remanufacture or modification and which is subsequently transported outside the state for use in the transmission of liquids or natural gas by means of pipeline in interstate or foreign commerce under authority of the laws of the United States;

(bb) all sales of used mobile homes or manufactured homes. As used in this subsection: (1) "Mobile homes" and "manufactured homes" shall have the meanings ascribed thereto by K.S.A. 58-4202 and amendments thereto; and (2) "sales of used mobile homes or manufactured homes" means sales other than the original retail sale thereof;

(cc) all sales of tangible personal property or services purchased for the purpose of and in conjunction with constructing, reconstructing, enlarging or remodeling a business or retail business which meets the requirements established in K.S.A. 74-50,115 and amendments thereto, and the sale and installation of machinery and equipment purchased for installation at any such business or retail business. When a person shall contract for the construction, reconstruction, enlargement or remodeling of any such business or retail business, such person shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials, machinery and equipment for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the owner of the business or retail business a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials, machinery or equipment purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed thereon, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in subsection (g) of K.S.A. 79-3615 and amendments thereto. As used in this subsection, "business" and "retail business" have the meanings respec-

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tively ascribed thereto by K.S.A. 74-50,114 and amendments thereto;

(dd) all sales of tangible personal property purchased with food stamps issued by the United States department of agriculture;

(ee) all sales of lottery tickets and shares made as part of a lottery operated by the state of Kansas;

(ff) on and after July 1, 1988, all sales of new mobile homes or manufactured homes to the extent of 40% of the gross receipts, determined without regard to any trade-in allowance, received from such sale. As used in this subsection, "mobile homes" and "manufactured homes" shall have the meanings ascribed thereto by K.S.A. 58-4202 and amendments thereto;

(gg) all sales of tangible personal property purchased in accordance with vouchers issued pursuant to the federal special supplemental food program for women, infants and children;

(hh) all sales of medical supplies and equipment purchased directly by a nonprofit skilled nursing home or nonprofit intermediate nursing care home, as defined by K.S.A. 39-923, and amendments thereto, for the purpose of providing medical services to residents thereof. This exemption shall not apply to tangible personal property customarily used for human habitation purposes;

(ii) all sales of tangible personal property purchased directly by a nonprofit organization for nonsectarian comprehensive multidiscipline youth development programs and activities provided or sponsored by such organization, and all sales of tangible personal property by or on behalf of any such organization. This exemption shall not apply to tangible personal property customarily used for human habitation purposes;

(jj) all sales of tangible personal property or services, including the renting and leasing of tangible personal property, purchased directly on behalf of a community-based mental retardation facility or mental health center organized pursuant to K.S.A. 19-4001 *et seq.*, and amendments thereto, and licensed in accordance with the provisions of K.S.A. 75-3307b and amendments thereto. This exemption shall not apply to tangible personal property customarily used for human habitation purposes;

(kk) on and after January 1, 1989, all sales of machinery and equipment used directly and primarily for the purposes of manufacturing, assembling, processing, finishing, storing, warehousing or distributing articles of tangible personal property in this state intended for resale by a manufacturing or processing plant or facility or a storage, warehousing or distribution facility, and all sales of repair and replacement parts and accessories purchased for such machinery and equipment;

(1) For purposes of this subsection, machinery and equipment shall be deemed to be used directly and primarily in the manufacture, assembling, processing, finishing, storing, warehousing or distributing of tangible personal property where such machinery and equipment is used during a manufacturing, assembling, processing or finishing, storing, warehousing or distributing operation;

(A) To effect a direct and immediate physical change upon the tangible personal property;

(B) To guide or measure a direct and immediate physical change upon such property where such function is an integral and essential part of tuning, verifying or aligning the component parts of such property;

(C) To test or measure such property where such function is an integral part of the production flow or function;

(D) To transport, convey or handle such property during the manufacturing, processing, storing, warehousing or distribution operation at the plant or facility; or

(E) To place such property in the container, package or wrapping in which such property is normally sold or transported.

(2) For purposes of this subsection "machinery and equipment used directly and primarily" shall include, but not be limited to:

(A) Mechanical machines or components thereof contributing to a manufacturing, assembling or finishing process;

(B) Molds and dies that determine the physical characteristics of the finished product or its packaging material;

(C) Testing equipment to determine the quality of the finished product;

(D) Computers and related peripheral equipment that directly control or measure the manufacturing process or which are utilized for engineering of the finished product; and

(E) Computers and related peripheral equipment utilized for research and development and product design.

(3) "Machinery and equipment used directly and primarily" shall not include:

(A) Hand tools;

(B) Machinery, equipment and tools used in maintaining and repairing any type of machinery and equipment;

(C) Transportation equipment not used in the manufacturing, assembling, processing, furnishing, storing, warehousing or distributing process at the plant or facility;

(D) Office machines and equipment including computers and related peripheral equipment not directly and primarily used in controlling or measuring the manufacturing process;

(E) Furniture and buildings; and

(F) Machinery and equipment used in administrative, accounting, sales or other such activities of the business;

(4) For purposes of this subsection, "repair and replacement parts and accessories" means all parts and accessories for exempt machinery and equipment, including but not limited to dies, jigs, molds, and patterns which are attached to exempt machinery or which are otherwise used in production, short-lived replaceable parts that can be readily detached from exempt machinery or equipment, such as belts, drill bits, grinding wheels, cutting bars and saws, and other replacement parts for production equipment, including refractory brick and other refractory items for kiln equipment used in production operations;

(ll) all sales of educational materials purchased for distribution to the public at no charge by a nonprofit corporation organized for the purpose of encouraging, fostering and conducting programs for the improvement of public health;

(mm) all sales of seeds and tree seedlings; fertilizers, insecticides, herbicides, germicides, pesticides and fungicides; and services, purchased and used for the purpose of producing plants in order to prevent soil erosion on land devoted to agricultural use;

(nn) except as otherwise provided in this act, all sales of services rendered by an advertising agency or licensed broadcast station or any member, agent or employee thereof;

(oo) all sales of tangible personal property purchased by a community action group or agency for the exclusive purpose of repairing or weatherizing housing occupied by low income individuals;

(pp) all sales of drill bits and explosives actually utilized in the exploration and production of oil or gas;

(qq) all sales of tangible personal property and services purchased by a nonprofit museum or historical society or any combination thereof, including a nonprofit organization which is organized for the purpose of stimulating public interest in the exploration of space by providing educational information, exhibits and experiences, which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986;

(rr) all sales of tangible personal property which will admit the purchaser thereof to any annual event sponsored by a nonprofit organization which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986;

(ss) all sales of tangible personal property and services purchased by a public broadcasting station licensed by the federal communications commission as a noncommercial educational television or radio station;

(tt) all sales of tangible personal property and services purchased by or on behalf of a not-for-profit corporation which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, for the sole purpose of constructing a Kansas Korean War memorial;

(uu) all sales of tangible personal property and services purchased by or on behalf of any rural volunteer fire-fighting organization for use exclusively in the performance of its duties and functions;

(vv) all sales of tangible personal property purchased by any of the following organizations which are exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, for the following purposes, and all sales of any such property by or on behalf of any such organization for any such purpose:

(1) The American Heart Association, Kansas Affiliate, Inc. for the purposes of providing education, training, certification in emergency cardiac care, research and other related services to reduce disability and death from cardiovascular diseases and stroke;

(2) The Kansas Alliance for the Mentally Ill, Inc. for the purpose of advocacy for persons with mental illness and to education, research and support for their families;

(3) The Kansas Mental Illness Awareness Council for the purposes of advocacy for persons who are mentally ill and to education, research and support for them and their families;

(4) The American Diabetes Association Kansas Affiliate, Inc. for the

purpose of eliminating diabetes through medical research, public education focusing on disease prevention and education, patient education including information on coping with diabetes, and professional education and training;

(5) the American Lung Association of Kansas, Inc. for the purpose of eliminating all lung diseases through medical research, public education including information on coping with lung diseases, professional education and training related to lung disease and other related services to reduce the incidence of disability and death due to lung disease;

(6) the Kansas chapters of the Alzheimer's Disease and Related Disorders Association, Inc. for the purpose of providing assistance and support to persons in Kansas with Alzheimer's disease, and their families and caregivers; and

(ww) all sales of tangible personal property purchased by the Habitat for Humanity for the exclusive use of being incorporated within a housing project constructed by such organization.

(xx) all sales of tangible personal property and services purchased by a nonprofit zoo which is exempt from federal income taxation pursuant to section 501 (c)(3) of the federal internal revenue code of 1986, or on behalf of such zoo by an entity itself exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986 contracted with to operate such zoo and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any nonprofit zoo which would be exempt from taxation under the provisions of this section if purchased directly by such nonprofit zoo or the entity operating such zoo. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any nonprofit zoo. When any nonprofit zoo shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the nonprofit zoo concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials which will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, the nonprofit zoo concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in subsection (g) of K.S.A. 79-3615, and amendments thereto;

(yy) all sales of tangible personal property and services purchased by a parent-teacher association or organization, and all sales of tangible personal property by or on behalf of such association or organization;

(zz) all sales of machinery and equipment purchased by over-the-air, free access radio or television station which is used directly and primarily for the purpose of producing a broadcast signal or is such that the failure of the machinery or equipment to operate would cause broadcasting to cease. For purposes of this subsection, machinery and equipment shall include, but not be limited to, that required by rules and regulations of the federal communications commission, and all sales of electricity which are essential or necessary for the purpose of producing a broadcast signal or is such that the failure of the electricity would cause broadcasting to cease;

(aaa) all sales of tangible personal property and services purchased by a religious organization which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, and used exclusively for religious purposes, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such organization which would be exempt from taxation under the provisions of this section if purchased directly by such organization. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such organization. When any such organization shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to such organization concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials which will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such organization concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in subsection (g) of K.S.A. 79-3615, and amendments thereto. Sales tax paid on and after July 1, 1998, but prior to the effective date of this act upon the gross receipts received from any sale exempted by the amendatory provisions of this subsection shall be refunded. Each claim for a sales tax refund shall be verified and submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this subsection. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director or the director's designee;

(bbb) all sales of food for human consumption by an organization which is exempt from federal income taxation pursuant to section 501 (c)(3) of the federal internal revenue code of 1986, pursuant to a food distribution program which offers such food at a price below cost in exchange for the performance of community service by the purchaser thereof;

(ccc) on and after July 1, 1999, all sales of tangible personal property and services purchased by a primary care clinic or health center the primary purpose of which is to provide services to medically underserved individuals and families, and which is exempt from federal income taxation pursuant to section 501 (c)(3) of the federal internal revenue code, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such clinic or center which would be exempt from taxation under the provisions of this section if purchased directly by such clinic or center. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such clinic or center. When any such clinic

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or center shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to such clinic or center concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials which will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such clinic or center concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in subsection (g) of K.S.A. 79-3615, and amendments thereto;

(ddd) on and after January 1, 1999, and before January 1, 2000, all

sales of materials and services purchased by any class II or III railroad as classified by the federal surface transportation board for the construction, renovation, repair or replacement of class II or III railroad track and facilities used directly in interstate commerce. In the event any such track or facility for which materials and services were purchased sales tax exempt is not operational for five years succeeding the allowance of such exemption, the total amount of sales tax which would have been payable except for the operation of this subsection shall be recouped in accordance with rules and regulations adopted for such purpose by the secretary of revenue; and

(eee) on and after January 1, 1999, and before January 1, 2000, all sales of materials and services purchased for the original construction, reconstruction, repair or replacement of grain storage facilities, including railroad sidings providing access thereto.

Sec. 76. From and after April 1, 2000, K.S.A. 1998 Supp. 79-3606, as amended by section 6 of this act, and K.S.A. 1998 Supp. 79-3606, as amended by section 18 of House Bill No. 2168, are hereby repealed.

Sec. 77. From and after July 1, 1999, K.S.A. 1998 Supp. 79-3602 is hereby repealed.

Sec. 78. K.S.A. 2-610, 2-1318, 2-1319, 2-1322, 2-2007, 3-121, 12-1403, 12-1405, 12-1617h, 19-236, 19-807d, 19-2803, 19-2803e, 19-3105, 19-3106, 19-3305, 19-4004, 19-4011, 19-4102, 65-212, 68-166, 68-518c, 68-582, 73-407, 76-326a, 79-201, 79-5a01, 79-1945, 79-1946, 79-1947, 79-1947b, 79-1948, 79-1949, 79-1950, 79-1951, 79-1952, 79-1953, 79-1962, 79-32,197, 79-32,201, 80-115, 80-119, 80-808, 80-903, 80-932, 80-1417, 80-1503, 80-1509, 80-1537, 80-1806, 80-1903, 80-1909, 80-1916, 80-1920, 80-1921, 80-1924, 80-2006, 80-2021, 80-2201, 80-2204 and 82a-308 and K.S.A. 1998 Supp. 79-201a, 79-201b, 79-32,117, 79-32,195 and 79-3606 are hereby repealed.

Sec. 79. This act shall take effect and be in force from and after its publication in the Kansas register.

INDEX TO ADMINISTRATIVE REGULATIONS

This index lists in numerical order the new, amended and revoked administrative regulations and the volume and page number of the *Kansas Register* issue in which more information can be found. Temporary regulations are designated with a (T) in the Action column. This cumulative index supplements the index to the 1997 Volumes of the *Kansas Administrative Regulations* and the 1998 Supplement to the *Kansas Administrative Regulations*.

AGENCY 1: DEPARTMENT OF ADMINISTRATION

Reg. No.	Action	Register
1-2-46	Amended	V. 17, p. 1369
1-2-77	New	V. 17, p. 1370
1-5-9	Amended	V. 17, p. 1370
1-5-10	Amended	V. 17, p. 1370
1-5-14	Amended	V. 17, p. 1370
1-5-15	Amended	V. 17, p. 1370
1-6-22a	Amended	V. 17, p. 1371
1-6-30	Amended	V. 17, p. 1371
1-9-23	Amended	V. 17, p. 1371
1-9-25	Amended	V. 17, p. 1372
1-9-26	Amended	V. 17, p. 1375
1-10-6	Amended	V. 17, p. 1376
1-16-18	Amended	V. 17, p. 945
1-16-18a	Amended	V. 17, p. 946
1-18-1a	Amended (T)	V. 18, p. 356
1-39-1 through 1-39-4	New	V. 17, p. 1678

AGENCY 4: DEPARTMENT OF AGRICULTURE

Reg. No.	Action	Register
4-7-213	Amended	V. 17, p. 171
4-7-213a	New	V. 17, p. 171
4-20-11	Amended (T)	V. 18, p. 13
4-20-11	Amended	V. 18, p. 418
4-20-15	New (T)	V. 18, p. 111
4-20-15	New	V. 18, p. 418
4-21-1 through 4-21-6	New (T)	V. 18, p. 11-13
4-21-1 through 4-21-6	New	V. 18, p. 418-420

AGENCY 7: SECRETARY OF STATE

Reg. No.	Action	Register
7-31-1 through 7-31-4	Revoked	V. 18, p. 672
7-34-1	Revoked	V. 17, p. 1679
7-39-1	New	V. 17, p. 1679

AGENCY 9: ANIMAL HEALTH DEPARTMENT

Reg. No.	Action	Register
9-7-10	Amended	V. 17, p. 364
9-10-33 through 9-10-39	New	V. 17, p. 364, 365
9-20-4	New	V. 18, p. 161

AGENCY 11: STATE CONSERVATION COMMISSION

Reg. No.	Action	Register
11-9-1 through 11-9-10	New	V. 18, p. 79, 80

AGENCY 16: ATTORNEY GENERAL

Reg. No.	Action	Register
16-1-7	New	V. 17, p. 1620
16-2-1	Revoked	V. 17, p. 1620
16-2-1a	New	V. 17, p. 1620
16-3-1	Amended	V. 17, p. 1620
16-5-1	Amended	V. 17, p. 1621
16-6-1	Amended	V. 17, p. 1621

16-6-3 New V. 17, p. 1621

AGENCY 17: STATE BANK COMMISSIONER

Reg. No.	Action	Register
17-24-1	New (T)	V. 18, p. 48
17-24-2	New (T)	V. 18, p. 48

AGENCY 25: DEPARTMENT OF AGRICULTURE (KANSAS STATE GRAIN INSPECTION)

Reg. No.	Action	Register
25-5-1	New	V. 18, p. 53

AGENCY 26: DEPARTMENT ON AGING

Reg. No.	Action	Register
26-1-2	Amended	V. 18, p. 188
26-1-4	Amended	V. 18, p. 544
26-1-6	Amended	V. 18, p. 544
26-1-9	New	V. 18, p. 188

AGENCY 27: STATE CORPORATION COMMISSION (KANSAS ENERGY OFFICE)

Reg. No.	Action	Register
27-2-1	Revoked	V. 18, p. 231

AGENCY 28: DEPARTMENT OF HEALTH AND ENVIRONMENT

Reg. No.	Action	Register
28-1-4	Amended	V. 17, p. 1505
28-1-13	Amended	V. 17, p. 461
28-1-25	Revoked	V. 18, p. 105
28-4-525 through 28-4-529	Revoked	V. 17, p. 1149
28-18-1 through 28-18-4	Amended	V. 17, p. 1971-1974
28-18-5 through 28-18-15	New	V. 17, p. 1974-1977
28-18a-1 through 28-18a-32	New	V. 17, p. 1977-199
28-19-50	Revoked	V. 18, p. 5
28-19-52	Revoked	V. 18, p. 50
28-19-70	Amended	V. 17, p. 588
28-19-201	Amended	V. 18, p. 106

28-19-202	Amended	V. 17, p. 122
28-19-517	Amended	V. 17, p. 144
28-19-546	Amended	V. 17, p. 144
28-19-561	Amended	V. 17, p. 144
28-19-562	Amended	V. 17, p. 145
28-19-563	Amended	V. 17, p. 146
28-19-564	New	V. 17, p. 589
28-19-650	New	V. 18, p. 50
28-29-12	Amended	V. 17, p. 1026
28-29-25d	New	V. 17, p. 1931
28-29-26	Revoked	V. 18, p. 673
28-29-27	Amended	V. 17, p. 1026
28-29-98	Amended	V. 17, p. 1087
28-29-108	Amended	V. 17, p. 1027
28-29-109	New	V. 17, p. 1031
28-31-1	Amended	V. 18, p. 673
28-31-2	Amended	V. 18, p. 673
28-31-3	Amended	V. 18, p. 674
28-31-4	Amended	V. 18, p. 674
28-31-6	Amended	V. 18, p. 678
28-31-8	Amended	V. 18, p. 679
28-31-8b	Amended	V. 18, p. 680
28-31-9	Amended	V. 18, p. 680
28-31-10	Amended	V. 18, p. 681
28-31-12	Amended	V. 18, p. 681
28-31-13	Amended	V. 18, p. 682
28-31-14	Amended	V. 18, p. 682
28-31-15	New	V. 18, p. 682
28-31-16	New	V. 18, p. 682
28-36-30	Amended	V. 17, p. 1679
28-52-2	New	V. 17, p. 168
28-52-3	New	V. 17, p. 168
28-52-4	New	V. 17, p. 168
28-65-1	Amended	V. 18, p. 682
28-65-2	Amended	V. 18, p. 683
28-65-3	Amended	V. 18, p. 683
28-68-3	Amended	V. 17, p. 547
28-70-1	New	V. 17, p. 168
28-70-2	New	V. 17, p. 168
28-70-3	New	V. 17, p. 169
28-71-1		
through		
28-71-12	New	V. 17, p. 959-964

AGENCY 30: SOCIAL AND REHABILITATION SERVICES

Reg. No.	Action	Register
30-2-12	Amended	V. 18, p. 271
30-4-39	Amended	V. 17, p. 932
30-4-50	Amended	V. 17, p. 933
30-4-52	Amended	V. 17, p. 933
30-4-54	Amended	V. 17, p. 933
30-4-55	Amended	V. 17, p. 934
30-4-64	Amended	V. 18, p. 271
30-4-70	Amended	V. 17, p. 935
30-4-110	Amended	V. 17, p. 936
30-4-111	Amended	V. 17, p. 1837
30-4-140	Amended	V. 17, p. 938
30-5-64	Amended	V. 17, p. 1838
30-5-70	Amended	V. 17, p. 1376
30-5-78	Amended	V. 17, p. 1378
30-5-82	Amended	V. 17, p. 1839
30-5-82a	Amended	V. 17, p. 1840
30-5-88	Amended	V. 17, p. 938
30-5-118	Amended	V. 17, p. 1840
30-5-118a	Amended	V. 17, p. 1841
30-5-118b	New	V. 17, p. 1842
30-5-300	Amended	V. 17, p. 300
30-5-310	New	V. 17, p. 302
30-6-35	Amended	V. 17, p. 1580
30-6-36	Amended	V. 17, p. 1580
30-6-41	Amended	V. 17, p. 1581
30-6-52	Amended	V. 17, p. 939
30-6-54	Amended	V. 17, p. 940
30-6-65	Amended	V. 17, p. 940
30-6-70	Amended	V. 17, p. 941
30-6-77	Amended	V. 17, p. 1581
30-6-103	Amended	V. 17, p. 941
30-6-111	Amended	V. 17, p. 1844
30-6-112	Amended	V. 17, p. 943
30-10-1a	Amended	V. 17, p. 1845
30-10-2	Amended	V. 17, p. 1847
30-10-14	Amended	V. 17, p. 1168
30-10-15a	Amended	V. 17, p. 1848
30-10-15b	Amended	V. 17, p. 1850

30-10-17	Amended	V. 17, p. 1850
30-10-18	Amended	V. 17, p. 1852
30-10-25	Amended	V. 17, p. 1854
30-10-26	Amended	V. 17, p. 1855
30-10-28	Amended	V. 17, p. 1856
30-10-209	Amended	V. 17, p. 1168
30-14-1	New	V. 17, p. 1583
30-14-2	New	V. 17, p. 1583
30-14-3	New	V. 17, p. 1583
30-14-20		
through		
30-14-31	New	V. 17, p. 1584-1586
30-14-50	New	V. 17, p. 1586
30-63-1	Amended	V. 17, p. 1378
30-63-10	Amended	V. 17, p. 1378
30-63-13	Amended	V. 17, p. 1379
30-63-20		
through		
30-63-25	Amended	V. 17, p. 1380-1382
30-63-28	Amended	V. 17, p. 1383
30-63-30	Amended	V. 17, p. 1383
30-64-12	Amended	V. 17, p. 1384
30-64-22	Amended	V. 17, p. 1384
30-64-23	Amended	V. 17, p. 1385
30-64-24	Amended	V. 17, p. 1385
30-64-25	Amended	V. 17, p. 1386
30-64-27	Amended	V. 17, p. 1386
30-64-28	Amended	V. 17, p. 1386
30-64-29	Amended	V. 17, p. 1387
30-64-31	Amended	V. 17, p. 1387
30-64-32	Amended	V. 17, p. 1387

AGENCY 39: KANSAS TURNPIKE AUTHORITY

Reg. No.	Action	Register
39-1-1	Amended	V. 17, p. 1935
39-1-8	Revoked	V. 17, p. 1935
39-1-9	Amended	V. 17, p. 1935
39-1-14	Revoked	V. 17, p. 1936
39-1-19	Amended	V. 17, p. 1936
39-3-1		
through		
39-3-8	Revoked	V. 17, p. 1936
39-5-1	Revoked	V. 17, p. 1936
39-6-1	Revoked	V. 17, p. 1936
39-6-2	Revoked	V. 17, p. 1936

AGENCY 40: KANSAS INSURANCE DEPARTMENT

Reg. No.	Action	Register
40-1-35	Revoked	V. 17, p. 1837
40-1-45	New	V. 17, p. 1211
40-2-25	Amended	V. 17, p. 1546
40-4-34	Amended	V. 18, p. 124
40-4-35	Amended (T)	V. 18, p. 358
40-4-36	Amended	V. 17, p. 689
40-5-10	Amended	V. 17, p. 1578
40-9-118	Amended	V. 17, p. 1033
40-15b-1	Amended	V. 17, p. 1547

AGENCY 44: DEPARTMENT OF CORRECTIONS

Reg. No.	Action	Register
44-1-103	Amended (T)	V. 18, p. 131
44-1-103	Amended	V. 18, p. 390
44-12-601	Amended	V. 17, p. 424

AGENCY 45: KANSAS PAROLE BOARD

Reg. No.	Action	Register
45-9-2	Amended	V. 17, p. 143

AGENCY 47: DEPARTMENT OF HEALTH AND ENVIRONMENT (MINED-LAND CONSERVATION AND RECLAMATION)

Reg. No.	Action	Register
47-2-53	Amended	V. 17, p. 1108
47-2-75	Amended	V. 17, p. 1108
47-3-42	Amended	V. 17, p. 1109
47-5-5a	Amended	V. 17, p. 1110
47-6-4	Amended	V. 17, p. 1112
47-6-6	Amended	V. 17, p. 1112
47-6-8	Amended	V. 17, p. 1113
47-7-2	Amended	V. 17, p. 1113
47-8-9	Amended	V. 17, p. 1113
47-9-1	Amended	V. 17, p. 1114

47-16-6	Amended	V. 17, p. 1117
47-16-9	Amended	V. 17, p. 1117
47-16-10	Amended	V. 17, p. 1117
47-16-11	Amended	V. 17, p. 1117

AGENCY 48: DEPARTMENT OF HUMAN RESOURCES—EMPLOYMENT SECURITY BOARD OF REVIEW

Reg. No.	Action	Register
48-1-4	Amended	V. 17, p. 628

AGENCY 51: DEPARTMENT OF HUMAN RESOURCES—DIVISION OF WORKERS COMPENSATION

Reg. No.	Action	Register
51-1-22	Revoked	V. 17, p. 628
51-2-4	Amended	V. 17, p. 628
51-2-5	Amended	V. 17, p. 629
51-3-1	Amended	V. 17, p. 629
51-3-5	Amended	V. 17, p. 629
51-3-5a	Amended	V. 17, p. 629
51-3-6	Amended	V. 17, p. 630
51-3-8	Amended	V. 17, p. 630
51-3-17	Revoked	V. 17, p. 631
51-4-1	Revoked	V. 17, p. 631
51-7-5	Revoked	V. 17, p. 631
51-7-6	Revoked	V. 17, p. 631
51-7-8	Amended	V. 17, p. 631
51-8-2		
through		
51-8-7	Revoked	V. 17, p. 631
51-8-9	Revoked	V. 17, p. 631
51-8-10	Revoked	V. 17, p. 631
51-9-5	Amended	V. 17, p. 632
51-9-10	Amended	V. 17, p. 632
51-9-11	Amended	V. 17, p. 632
51-9-12	New	V. 17, p. 632
51-9-13	New	V. 17, p. 633
51-9-14	New	V. 17, p. 634
51-10-6	Amended	V. 17, p. 634
51-12-2	New	V. 17, p. 635
51-13-1	Amended	V. 17, p. 635
51-15-2	Amended	V. 17, p. 635
51-17-2	New	V. 17, p. 635
51-18-2	Amended	V. 17, p. 636
51-18-3		
through		
51-18-6	New	V. 17, p. 637
51-19-1	Amended	V. 17, p. 637
51-21-1	Amended	V. 17, p. 637
51-24-1	Amended	V. 17, p. 637
51-24-2	Revoked	V. 17, p. 637
51-24-7	Revoked	V. 17, p. 637

AGENCY 60: BOARD OF NURSING

Reg. No.	Action	Register
60-3-101	Amended	V. 18, p. 51
60-3-106	Amended	V. 18, p. 51
60-3-106a	Amended	V. 17, p. 357
60-3-107	Amended	V. 17, p. 357
60-3-112	New	V. 17, p. 357
60-4-101	Amended	V. 17, p. 358
60-7-101	Amended	V. 18, p. 52
60-7-109	New	V. 17, p. 358
60-7-110	New	V. 17, p. 358
60-8-101	Amended	V. 17, p. 358
60-9-105	Amended	V. 17, p. 358
60-9-106	Amended	V. 17, p. 359
60-9-107	Amended	V. 17, p. 360
60-11-119	Amended	V. 17, p. 361
60-11-120	New	V. 17, p. 361
60-11-121	New	V. 17, p. 361
60-15-101		
through		
60-15-104	Amended	V. 17, p. 1321-1323
60-16-101	Amended	V. 17, p. 796
60-16-102	Amended	V. 17, p. 796

AGENCY 65: BOARD OF EXAMINERS IN OPTOMETRY

Reg. No.	Action	Register
65-4-3	Amended	V. 17, p. 1270
65-9-1	Amended	V. 18, p. 357

(continued)

65-10-2 Amended V. 18, p. 357
 65-11-3 Amended V. 18, p. 357

AGENCY 66: BOARD OF TECHNICAL PROFESSIONS

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 66-6-1 Amended V. 17, p. 102
 66-7-2 Amended V. 18, p. 79
 66-10-1 Amended V. 17, p. 102

AGENCY 68: BOARD OF PHARMACY

Reg. No. Action Register
 68-1-1b Amended V. 17, p. 1107
 68-2-20 Amended V. 17, p. 1167
 68-2-22 New V. 18, p. 81
 68-7-12 Amended V. 17, p. 170
 68-11-1 Amended V. 18, p. 81
 68-20-10a New V. 18, p. 81
 68-20-15a Amended V. 18, p. 82
 68-20-16 Amended V. 17, p. 1107
 68-20-17 Amended V. 18, p. 83
 68-20-19 Amended V. 18, p. 83

AGENCY 69: BOARD OF COSMETOLOGY

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 69-11-1 Amended V. 17, p. 1622

AGENCY 71: KANSAS DENTAL BOARD

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 71-3-7 New V. 18, p. 104
 71-6-1 through 71-6-6 New V. 18, p. 104, 105

AGENCY 74: BOARD OF ACCOUNTANCY

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 74-2-7 Amended V. 17, p. 1415
 74-4-1 Amended V. 17, p. 1415
 74-4-4 Amended V. 17, p. 1415
 74-4-7 Amended V. 17, p. 1415
 74-4-8 Amended V. 17, p. 1416
 74-4-9 Amended V. 17, p. 1416
 74-4-10 Amended V. 17, p. 1416
 74-5-2 Amended V. 17, p. 1932
 74-5-103 Amended V. 17, p. 1933
 74-5-104 Amended V. 17, p. 1934
 74-5-202 Amended V. 17, p. 1417
 74-5-203 Amended V. 17, p. 1417
 74-5-301 Amended V. 17, p. 1417
 74-5-404 New V. 17, p. 1934
 74-5-406 Amended V. 17, p. 1417
 74-5-407 Amended V. 17, p. 1418
 74-6-2 Amended V. 17, p. 1418
 74-11-6 through 74-11-14 Amended V. 17, p. 1418-142
 74-12-1 Amended V. 18, p. 581

AGENCY 75: CONSUMER CREDIT COMMISSIONER

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 75-6-24 Amended V. 17, p. 738

AGENCY 82: STATE CORPORATION COMMISSION

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 82-1-221b New V. 18, p. 232
 82-1-228 Amended V. 18, p. 232
 82-1-235 Amended V. 18, p. 233
 82-3-101 Amended V. 18, p. 273
 82-3-401b New V. 18, p. 276
 82-3-408 Amended V. 18, p. 276
 82-3-800 through 82-3-804 New V. 17, p. 362, 363
 82-3-900 through 82-3-908 New V. 18, p. 276, 277
 82-4-1 Amended V. 17, p. 1887
 82-4-3 Amended V. 17, p. 1888
 82-4-6d Amended V. 17, p. 1888
 82-4-20 Amended V. 17, p. 1889
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 82-4-22 Amended V. 17, p. 1890

82-4-23 Amended V. 17, p. 1890
 82-4-24a Amended V. 17, p. 1890
 82-4-26 Amended V. 17, p. 1890
 82-4-27 Amended V. 17, p. 1891
 82-4-27a Amended V. 17, p. 1891
 82-4-27c Amended V. 17, p. 1892
 82-4-27e Amended V. 17, p. 1892
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 82-4-27g Amended V. 17, p. 1893
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 82-4-28b Amended V. 17, p. 1894
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 82-4-30a Amended V. 17, p. 1894
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 82-4-37 Amended V. 17, p. 1895
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 82-4-48 Amended V. 17, p. 1896
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 82-4-49c Amended V. 17, p. 1897
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 82-4-55 Amended V. 17, p. 1897
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 82-4-57 Amended V. 17, p. 1898
 82-4-58a Revoked V. 17, p. 1898
 82-4-58b Revoked V. 17, p. 1898
 82-4-58c Revoked V. 17, p. 1899
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 82-4-65 Amended V. 17, p. 1899
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 82-4-85 Amended V. 17, p. 1900
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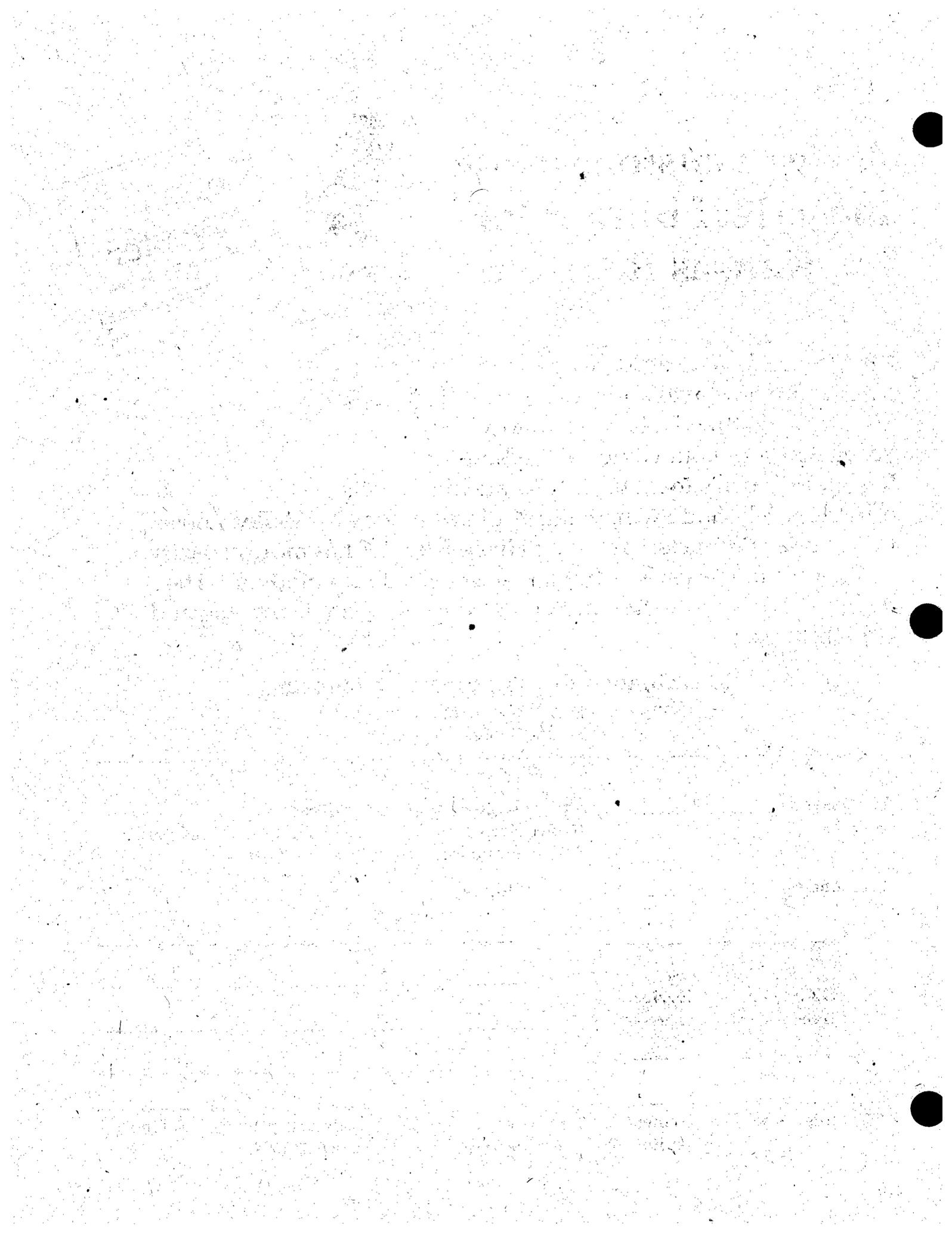
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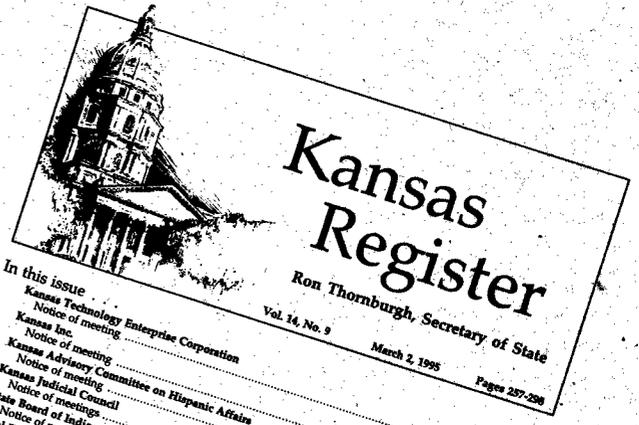
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